

**FAC1502**

May/June 2014

FINANCIAL ACCOUNTING PRINCIPLES, CONCEPTS AND PROCEDURES

Duration 2 Hours

100 Marks

EXAMINERS -
FIRSTMS A DU PLESSIS
MR M ENGELBRECHT
MR P MARAISANE
PROF JS JANSEN VAN RENSBURGMRS MS DU RAND
MR DO KHUMALO
MR C MOOSE

SECOND

Use of a non-programmable pocket calculator is permissible

Closed book examination

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This question paper consists of SEVEN (7) pages.

PLEASE NOTE:

- 1 This paper consists of FIVE (5) questions
- 2 Ensure that you are writing the correct paper
- 3 Ensure that you are handed the correct examination answer book (BLUE) by the invigilator
- 4 All questions must be answered
- 5 Basic calculations, where applicable, must be shown
- 6 The answer to each question must be commenced on a new (separate) page
- 7 Please write legibly in blue or black ink

PROPOSED TIME-TABLE: (Avoid deviating from this as far as possible)

QUESTION	TOPIC	MARKS	TIME (minutes)
1	Statement of profit or loss and other comprehensive income, statement of changes in equity and statement of financial position (equity and liability section)	35	42
2	Membership fees account	8	10
3	Depreciation Trading in of old and purchase of new non-current assets	13	16
4	Bank reconciliation statement	25	30
5	Incomplete records Ledger accounts	19	22
TOTAL		100	120

[TURN OVER]

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closest to customer it sounds like the customer is broken down instead of the car

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jul 28 2021 example 1 an end to his driving you ll often find an adverb between the subject and the verb of a sentence but

unless it's modifying the verb it's a misplaced modifier for example misplaced modifier he nearly drove the car for six hours a day
correction he drove the car for nearly six hours a day

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misplaced modifiers occur when the subject of the modifier is unclear because the modifier is poorly placed the reader may be unsure of what word the modifier is describing the reader may even think the misplaced modifier is describing a different word than intended consider the sentence below and its revision the modifier is underlined

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misplaced modifiers modifiers should be placed next to the words they modify and any exception to the rule can produce ambiguity or even a complete lack of clarity while hunting in africa i shot an elephant in my pajamas how an elephant got into my pajamas i'll never know

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if too much distance separates a modifier and its target the modifier is misplaced sauced with lumpy gravy the waitress served gilbert a plate of gray meatloaf the waitress is sauced with lumpy gravy that's not logical if the sentence fails to include a target the modifier is dangling

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correct they bought a kitten they call shadow for my brother in the incorrect sentence it seems that the brother s name is shadow that s because the modifier is too far from the word it modifies which is kitten incorrect the patient was referred to the physician with stomach pains

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a misplaced modifier is a word or group of words that does not link clearly to what it is intended to modify a misplaced modifier makes the meaning of a sentence ambiguous or wrong table of contents examples of misplaced modifiers real life examples of misplaced modifiers misplaced modifiers in jokes why misplaced modifiers are important

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let s review some of the most common misplacements of modifiers examples of misplaced modifiers adverbs when modifying words are misplaced they ll often be qualifying adverbs such as simply almost even just and especially only with only our tendency is to place it before the verb however our intended meaning can often be

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