

## MARKING MEMORANDUM

### TEST 1: 27 MARCH 2024

#### QUESTION ONE (20 marks: 30 minutes)

##### 1.1 General Ledger of MUT Bookstore

DR			SARS VAT ACCOUNT			CR		
Date	Contra account	Amount	Date	Contra account	Amount			
29/02/24	Bank (CPJ)	96 000	01/02/24	Balance b/d	15 300			
	Trade payable (PJ) (484 500 * 15/115)	63 196	29/02/24	Bank (CRJ)	138 000			
	Trade receivable (SRJ) (27 360 * 15/115)	3 569		Trade receivable (SJ) (882 000 * 15/100)	102 300			
	Trade Payables 425 * 100 * 15/115	5 543		Trade payable (PRJ) (155 040 * 15/115)	20 223			
	Balance c/d	117 106		Trade receivables 73 530 * 15 /115	9 591			
		<b>285 414</b>						
				Balance b/d	117 106			

##### 1.2 General journal

	DR (R)	CR (R)
2. DR Inventory	36 957	
DR SARS (VAT)	5 543	
CR Trade Payables (SOFP)		42 500
3.		
DR Trade Receivables	73 530	
CR SARS (VAT)		9 591
CR Sales Income / Revenue		63 939

# L O Memorandum Final Exemplar2014

**JE Gale**



## **L O Memorandum Final Exemplar2014:**

**Russia, the West, and the Ukraine Crisis** Elias Götz, 2018-12-07 This book examines the causes and consequences of the Ukraine crisis with a special focus on Russia's relations with the West Towards that end it brings together international relations scholars and area specialists Issues covered include the evolution of EU Russia and US Russia relations the role of strategic culture and ontological insecurities in the formation of Russian foreign policy the role of hybrid warfare in Russian military policy the geopolitical drivers of Russia's Ukraine policy and a discussion of the decision making dynamics that led to Russia's intervention in eastern Ukraine The contributors employ different theoretical approaches and offer partly complementary and partly competing analyses In so doing this book seeks to stimulate dialogue between different positions and advance our understanding of a topic that will shape the European security order for many years to come This book was originally published as a special issue of Contemporary Politics

**US-Spanish Relations after Franco, 1975-1989** Morten Heiberg, 2018-02-19 On September 26 1953 the Eisenhower administration signed three executive agreements with General Franco's regime which allowed the United States to install military bases in Spain in exchange for economic and military aid The deal clearly favored US Cold War interests and critics soon denounced that by signing the Pact of Madrid America had betrayed its own democratic credentials The agreements stabilized the dictatorship and effectively converted it into a US satellite During the transition to democracy after 1975 the US military presence in Spain was strongly debated Many politicians and a large section of the Spanish public demanded a new foreign policy and a much higher degree of autonomy for Spain in the international system However as this book unravels the UCD center governments of the late 1970s and early 1980s essentially gave up on their long held claim to a new and more balanced relationship with Washington This fact was carefully concealed from the public Thus it was only well into the mid 1980s when the new socialist government gradually developed a more consistent foreign policy doctrine that Washington fully realized that the bilateral relations had to be approached in an entirely different manner For all these reasons the present work is also a statement in the ongoing scholarly debate on the Spanish transition to democracy and the importance of foreign influences on this process Finally the book sheds new light on the role of King Juan Carlos in foreign affairs just as it discusses Spain's alleged role in the Iran Contra Affair

**U.S. Copyright Office** United States. Congress. House. Committee on the Judiciary, 2015

**The Cambridge Handbook of Twin Peaks Financial Regulation** Andrew Godwin, Andrew Schmulow, 2021-07-15 First proposed in 1994 the Twin Peaks model of financial system regulation employs two specialist peak regulators one charged with the maintenance of financial system stability and the other with market conduct and consumer protection This volume with contributions from over thirty scholars and senior regulators provides an in depth analysis of the similarities and differences in the Twin Peaks regimes that have been adopted around the world Chapters examine the strengths and weaknesses of the model provide lessons from Australia the first to adopt the model and offer a comparative look at the

potential suitability of the model in leading non Twin Peaks jurisdictions A key resource for central bankers public policy analysts lawyers economists politicians academics and students this work provides readers with a comprehensive understanding of the Twin Peaks model and a roadmap for countries considering its adoption **The National Real Estate Journal** ,1928 *St. Louis Daily Market Reporter and Merchants Exchange Price Current* ,1901 *Studi E Testi* ,2018 *Herald of Gospel Liberty* Elias Smith,1914 **Parliamentary Debates (Hansard)**. Great Britain. Parliament. House of Commons,2010 **The City Record** New York (N.Y.),1902 *Michigan Law Review* ,2014 **Popular Mechanics Magazine** ,1951 **The League of Nations' Work on Social Issues** Magaly Rodriguez Garcia,2016 This edited volume offers a fresh look into the history of the League of Nations It uses the League of Nations involvement in social issues as a unique prism for understanding the League s development as well as the development of interwar international relations more generally Off the beaten path of diplomatic history this perspective allows the authors to trace less familiar actors and unexpected alliances It enables contributors to reassess the League s impact on European societies their colonial possessions and non European states As such it also marks a paradigm shift in the League s Eurocentric historiography toward one that acknowledges its global reach **Popular Mechanics** Henry Haven Windsor,1951-07 *Cue* ,1973 *Leonardo Da Vinci, 1452-1519* Carmen Bambach,2015 A vast catalog dedicated to Leonardo s entire oeuvre on the occasion of the largest exhibition realized on the genius symbol of Italian art and creativity during Milan Expo 2015 This volume represents a unique opportunity to admire and understand Leonardo s extraordinary complexity as an artist painter and sketcher and in part his work as a scientist and technologist This volume is meant to illustrate through twelve sections some central themes in Leonardo s entire artistic and scientific career underlining some constants in his vision as an artist and a scientist as well as his interdisciplinary vocation and continuous intermingling of interests Two final sections show the influence of Leonardo the painter and art theorist on the modern era and the creation of his legend centered on the Mona Lisa The volume also includes masterpiece paintings by Leonardo some of his original codes and over one hundred signed drawings as well as a considerable number of artworks drawings manuscripts sculptures and codes from major museums and libraries around the world and from private collections with works by Antonello da Messina Botticelli Filippino Lippi Paolo Uccello Ghirlandaio Verrocchio Antonio and Piero del Pollaiuolo Jan van Eyck and Bramante just to name a few **Uphill Battle** Frank Scotton,2014 Frank Scotton assigned to Viet Nam from 1962 to 1975 details counterinsurgency technique used and shares observations and conclusions about the challenges faced in the US s involvement in the Viet Nam War Provided by publisher **Key Issues in Regional Integration** ,2014 **Labor Relations Reference Manual** ,1983 Vols 9 17 include decisions of the War Labor Board

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