

QUESTION 1 (34 marks)

The following trial balance appeared in the books of OMEGA DESIGN on 30 October 2017.

REQUIRED:

- 1.1 Complete the profit and loss account and the trading accounting in the general ledger of OMEGA DESIGN for the year ended 30 October 2017.
- 1.2 Draw up the balance sheet for the year ended 30 October 2017 (show only the Equity and Liabilities Sections).
- 1.3 Show the notes to the balance sheet.

TRIAL BALANCE OF OMEGA DESIGN ON 30 OCTOBER 2017

| BALANCE SHEET SECTION | DEBIT | CREDIT |
|----------------------------------|------------------|------------------|
| Capital | | 520 000 |
| Drawings | 20 000 | |
| Land and buildings | 200 000 | |
| Equipment | 40 000 | |
| Vehicles | 30 000 | |
| Trading stock (1 September 2016) | 80 000 | |
| Debtors control | 40 000 | |
| Prepa | 10 000 | |
| Paid cash | 10 000 | |
| Cash flow | 80 000 | |
| Creditors control | | 60 000 |
| Loan: Alpha Bank (18.5%) | | 30 000 |
| NOMINAL ACCOUNT SECTION | | |
| Sales | | 800 000 |
| Purchases | 400 000 | |
| Carriage on purchases | 20 000 | |
| Carriage on sales | 20 000 | |
| Interest income | | 50 000 |
| Salaries | 80 000 | |
| Import taxes | 20 000 | |
| Dividend income | | 40 000 |
| Commission paid | 10 000 | |
| Rent expenses | 20 000 | |
| Advertising | 20 000 | |
| Discount received | | 44 000 |
| Repairs | 10 000 | |
| | 1 800 000 | 1 800 000 |

ADDITIONAL INFORMATION:

The merchandise was valued at R197 000 after a physical stocktaking on 30 October 2017.

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Asian Development Bank



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Change Management in TVET Colleges Kraak, Andre, Paterson, Andrew, 2016-07-25 The Technical and Vocational Education and Training TVET college environment is marked by increasingly stark juxtapositions between what needs to be achieved in the post school education sector and the increasing difficulty of current conditions The triple challenge of poverty inequality and unemployment weighs heavily on the social political and economic fabric of the country and expectations are high that the TVET colleges can make a pivotal contribution to counter these challenges Despite laudable increases in TVET enrolment the education system needs to work harder to accommodate the weight of demand for post school further education and training FET band qualifications from young people not in education employment or training At the same time it is vital to secure adequate quality in TVET programmes which depend so much on the competence and commitment of college lecturers This collection offers a set of research papers that provide new analytic and empirical material on The political economy of TVET types in different countries which by comparison illuminate the South African case A periodisation of government interventions in the TVET sector over the last three decades The unsettled state and status of TVET lecturers in relation to their job requirements and conditions of service The halting evolution of collegial relationships between college lecturers towards higher collegiality Employer expectations of college graduates and how colleges are responding and An analysis of the outcomes of a college improvement intervention in Limpopo and the Eastern Cape This book will offer valuable information and insights for decision makers as well as analysts of institutional change concerning links between education and economic growth with particular regard to TVET graduates employment rates **Financial Accounting** Institut Bank-Bank Malaysia, 1989 Towards Digitally Transforming Accounting and Business Processes Tankiso Moloi, Babu George, 2024-01-11 This conference volume discusses the findings of the iCAB 2023 conference that took place in Johannesburg South Africa The University of Johannesburg UJ School of Accounting and Johannesburg Business School in collaboration with Alcorn State University USA Salem State University USA and Universiti Teknologi Mara Malaysia hosted the iCAB 2023 conference with the aim to bring together researchers from different Accounting and Business Management fields to share ideas and discuss how new disruptive technological developments are impacting the field of accounting The conference was sponsored by the Association of International Certified Professional Accountants AICPA CIMA Resources in Education , 1997 **Good Practice in Technical and Vocational Education and Training** Asian Development Bank, 2009-11-01 Many developing member countries DMCs of the Asian Development Bank ADB suffer from a shortage of qualified workers Technical and vocational education and training TVET and skills development often provide a slow inflexible inadequate and inefficient response to the needs of labor markets This good practice guide supports ADB s education sector staff and other planners in their dialogue with governments and other stakeholders of education in the DMCs aimed at analyzing the TVET sector and its directions The publication highlights strategic questions and presents

investment design issues including the strengths and weaknesses of different forms of training and financing It discusses the lessons learned from ADB s experiences in the sector and their implications for future TVET projects Checklists provide a practical tool for evaluating proposed investments Building the Skills for Economic Growth and Competitiveness in Sri Lanka Halil Dunder,World Bank,2014-05-30 This book examines skills demand and supply in Sri Lanka and offers insightful analysis of the education and training system and its responsiveness to changes in demand for skills The book also provides suggestions on how the skills development system can be improved to better achieve Sri Lanka s development goals

Resources in Education ,1997 Technical Assistance (financed by the Japan Special Fund) to the Kingdom of Cambodia for Preparing the Second Education Sector Development Program Asian Development Bank,2003

Handbook of Technical and Vocational Education and Training Research Felix Rauner,Rupert Maclean,2008-12-16 Technical and vocational education and training TVET research has become a recognized and well defined area of interdisciplinary research This is the first handbook of its kind that specifically concentrates on research and research methods in TVET The book s sections focus on particular aspects of the field starting with a presentation of the genesis of TVET research They further feature research in relation to policy planning and practice Various areas of TVET research are covered including on the vocational disciplines and on TVET systems Case studies illustrate different approaches to TVET research and the final section of the book presents research methods including interview and observation methods as well as of experimentation and development This handbook provides a comprehensive coverage of TVET research in an international context and with special focus on research and research methods it is a cutting edge resource and reference **Report and Recommendation of the President to the Board of Directors on a Proposed Loan to the Socialist Republic of Viet Nam for the Teacher Training Project** Tadao Chino,Asian Development

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Knight Hustler,Pieter Johannes Willem Pelle,J.J.W. Pelle,1999-12-22 **New Syllabus (first Examination May 1987)** ,1986 **Question Papers and Suggested Answers** Chartered Institute of Management Accountants,1995 *Question*

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