



**ZIMBABWE SCHOOL EXAMINATIONS COUNCIL**  
General Certificate of Education Ordinary Level

**PRINCIPLES OF ACCOUNTING**  
**PAPER 2**

**4051/2**  
2 hours 30 minutes

**JUNE 2024 SESSION**

Additional materials:  
Answer booklet  
Calculator (Optional)

**INSTRUCTIONS TO CANDIDATES**

Write your name, centre number and candidate number on the answer booklet provided.

Answer **all** questions.

Write your answers on the separate answer booklet provided.

All calculations must be shown adjacent to the answer.

If you use more than one booklet, fasten them together.

**INFORMATION FOR CANDIDATES**

The number of marks is given in brackets [ ] at the end of each question or part question.

Amounts used in this Question Paper are for calculation purposes only.

The businesses described in this paper are intended to be fictitious.

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# Accounts Paper 2 June 2013 Mark Scheme

**David Clark, Robert Talbert**



## **Accounts Paper 2 June 2013 Mark Scheme:**

*ACCA Essentials P2 Corporate Reporting (International and UK) Revision Kit 2014* BPP Learning Media,2014-06-01 The examining team reviewed P2 Practice Revision Kit provides invaluable guidance on how to approach the exam and contains many of the long case study questions that you will find in the exam Three mock exams provide you with more essential practice and marking schemes show you how the examiner awards marks      **Accountancy Model Paper Chapter wise Question Answer With Marking Scheme** Dr. S. K. Singh,2020-11-07 1 100% Based on NCERT Guidelines 2 Important questions have been include chapterwise and unitwise 3 Previous year questions with answers of board examinations have been included 4 Solved Model Test Papers for board examination preparation for the current year have been included 1 Accounting for Not for Profit Organizations 2 Accounting for Partnership Firms Fundamentals 3 Reconstitution of Partnership Change in Profit Sharing Ratio among the Existing Partners 4 Goodwill Meaning Nature Factors Affecting and Methods of Valuation 5 Reconstitution of Partnership Admission of a Partner 6 Reconstitution of Partnership Retirement of a Partner 7 Reconstitution of Partnership Death of a Partner 8 Dissolution of a Partnership Firm 9 Issue Forfeiture and Re issue of Shares 10 Issue of Debentures 11 Redemption of Debentures 12 Financial Statements of a Company Balance Sheet of A Company 13 Financial Statements Analysis 14 Tools of Financial Analysis Comparative Statements 15 Accounting Ratios 16 Cash Flow Statement Model Paper Set 1 2 BSEB With OMR Sheet Board Examination Paper CBSE      **IGCSE** Mer Merlyn ,2015-08-27 Buku IGCSE ini merupakan aplikasi dari pelajaran matematika yang berbasis di University of Cambridge Berisi kumpulan soal lengkap dengan kunci jawaban Memudahkan para siswa dalam menghadapi pelajaran matematika Semoga buku ini bisa menjadi jembatan bagi para siswa yang ingin menguasai mata pelajaran matematika dengan baik      *ACCA Paper P6 Advanced Taxation FA2012 Practice and revision kit* BPP Learning Media,2013-01-01 The examiner reviewed P6 Practice and Revision Kit provides invaluable guidance on how to approach the exam and contains past ACCA exam questions for you to try to develop your application skills Questions are grouped by topic so that you can easily identify what they cover Detailed solutions provide tips advise you how to approach questions and tell you how to gain easy marks Examiner s comments tell you what the examiner is looking for in answers      *Oswaal CBSE 10 Previous Years' Solved Papers, Yearwise (2013-2023) Humanities (History, Political Science, Geography, English Core) Class 12 Book (For 2024 Exam)* Oswaal Editorial Board,2023-08-10 Description of the Product 100% Updated with the Latest CBSE Board Paper 2023 Valuable Exam Insights with Out of Syllabus Questions highlighted 100% Exam readiness with Commonly Made Errors and Answering Tips Concept Clarity with Topper s and Board Marking Scheme Answers Crisp revision with Mind Maps and Revision Notes      *FIA Foundations in Taxation FTX FA2015* BPP Learning Media,2016-03-01 Foundations in Accountancy FIA awards are entry level core skill focused qualifications from ACCA They provide flexible options for students and employers and as official ACCA Approved Learning Provider Content BPP Learning Media s study materials are tailored to the exams students

will take     **ACCA Paper P2 - Corporate Reporting (INT and UK) Practice and revision kit** BPP Learning Media,2013-01-01 The examiner reviewed P2 Practice and Revision Kit provides invaluable guidance on how to approach the exam and contains many of the long case study questions that you will find in the exam Three mock exams provide you with more essential practice and marking schemes show you how the examiner awards marks     **Grading for Growth** David Clark,Robert Talbert,2023-07-03 Are you satisfied with your current and traditional grading system Does it accurately reflect your students learning and progress Can it be gamed Does it lead to grade grubbing and friction with your students The authors of this book two professors of mathematics with input from colleagues across disciplines and institutions offer readers a fundamentally more effective and authentic approach to grading that they have implemented for over a decade Recognizing that traditional grading penalizes students in the learning process by depriving them of the formative feedback that is fundamental to improvement the authors offer alternative strategies that encourage revision and growth Alternative grading is concerned with students eventual level of understanding This leads to big changes Students take time to review past failures and learn from them Conversations shift from why did I lose a point for this to productive discussions of content and process Alternative grading can be used successfully at any level in any situation and any discipline in classes that range from seminars to large multi section lectures This book offers a comprehensive introduction to alternative grading beginning with a framework and rationale for implementation and evidence of its effectiveness The heart of the book includes detailed examples including variations on Standards Based Grading Specifications Grading and ungrading of how alternative grading practices are used in all kinds of classroom environments disciplines and institutions with a focus on first hand accounts by faculty who share their practices and experience The book includes a workbook chapter that takes readers through a step by step process for building a prototype of their own alternatively graded class and ends with concrete practical time tested advice for new practitioners The underlying principles of alternative grading involve Evaluating student work using clearly defined and context appropriate content standards Giving students helpful actionable feedback Summarizing the feedback with marks that indicate progress rather than arbitrary numbers Allowing students to revise without penalty using the feedback they receive until the standards are met or exceeded This book is intended for faculty interested in exploring alternative forms of learning assessment as well as those currently using alternative grading systems who are looking for ideas and options to refine practice     **Specifications Grading** Linda B. Nilson,2023-07-03 In her latest book Linda Nilson puts forward an innovative but practical and tested approach to grading that can demonstrably raise academic standards motivate students tie their achievement of learning outcomes to their course grades save faculty time and stress and provide the reliable gauge of student learning that the public and employers are looking for She argues that the grading system most commonly in use now is unwieldy imprecise and unnecessarily complex involving too many rating levels for too many individual assignments and tests and based on a hairsplitting point structure that obscures the underlying criteria and

encourages students to challenge their grades This new specifications grading paradigm restructures assessments to streamline the grading process and greatly reduce grading time empower students to choose the level of attainment they want to achieve reduce antagonism between the evaluator and the evaluated and increase student receptivity to meaningful feedback thus facilitating the learning process all while upholding rigor In addition specs grading increases students motivation to do well by making expectations clear lowering their stress and giving them agency in determining their course goals Among the unique characteristics of the schema all of which simplify faculty decision making are the elimination of partial credit the reliance on a one level grading rubric and the bundling of assignments and tests around learning outcomes Successfully completing more challenging bundles or modules earns a student a higher course grade Specs grading works equally well in small and large class settings and encourages authentic assessment Used consistently over time it can restore credibility to grades by demonstrating and making transparent to all stakeholders the learning outcomes that students achieve This book features many examples of courses that faculty have adapted to spec grading and lays out the surprisingly simple transition process It is intended for all members of higher education who teach whatever the discipline and regardless of rank as well as those who oversee train and advise those who teach Specification grading promotes the following values and outcomes It 1 Upholds High Academic Standards 2 Reflects Student Attainment of Skills and Knowledge 3 Motivates Students to Learn and to Excel 4 Fosters Higher Order Cognitive Development and Creativity 5 Discourages Cheating 6 Reduces Student Stress 7 Makes Students Feel Responsible for Their Grades 8 Minimizes Conflict Between Faculty and Students 9 Saves Faculty Time and Is Simple to Administer 10 Makes Expectations Clear and Simplifies Feedback for Improvement 11 Assesses Authentically 12 Achieves High Inter Rater Agreement **Creativity in the English Curriculum**

Lorna Smith, 2023-04-21 Creativity in the English Curriculum is essential reading for anyone involved or interested in the teaching of English offering both a detailed history of how creativity has informed the tradition of teaching English and how it should be used to position this teaching in the future Highlighting the need to promote creativity as a rich intellectual pursuit Creativity in the English Curriculum celebrates artistry in English past and present and argues for its restoration to the curriculum It emphasises that creativity is at the core of a humane education not only through stimulating and enhancing the growth of the individual but also through developing understanding of the importance of community society and collaboration Smith presents the historical relationship between curriculum policy and creativity demonstrating that creativity has and always will be the life blood of teaching and learning Including dialogues between expert English teaching practitioners and leading professionals concerning the place of creativity in English Creativity in the English Curriculum includes practical research informed ideas for effective creative practice for any English classroom It is a must read for teachers educators parents and guardians to prepare all learners for life in and beyond school ACCA Skills F6 Taxation (FA 2013) Revision Kit 2014 BPP Learning Media, 2013-11-01 The examiner reviewed F6 Practice Revision Kit provides

invaluable guidance on how to approach the exam and contains past ACCA exam questions for you to try You will learn what to expect on the test and our detailed solutions provide tips on how to approach questions advice on gaining easy marks and examiner s comments

**The Stationery Office Annual Catalogue** Stationery Office (Great Britain),2013

**Australian Intellectual Property Law** Mark J. Davison,Ann L. Monotti,Leanne Wiseman,2020-09-03 The fourth edition of Australian Intellectual Property Law provides a detailed and comprehensive yet concise and accessible discussion of intellectual property law in Australia This edition has been thoroughly revised to cover the most recent developments in intellectual property law including significant case law and discussion of the proposed and enacted amendments to the Copyright Act 1968 Cth the Patents Act 1990 Cth and the Plant Breeder s Rights Act 1994 Cth The text has been restructured but continues to provide a complete discussion of the black letter aspects of the law Commencing with copyright then followed by design law confidential information patents plant breeder s rights then finally trade marks The work ends with a chapter on enforcing legal rights and civil remedies Written by highly respected intellectual property law researchers this text is an invaluable resource for both undergraduate and postgraduate students academics and other professionals working with intellectual property

**European Climate Diplomacy in the USA and China** Katrin Buchmann,2022-08-22 Buchmann analyses the work of UK German Danish and Swedish embassies in the USA and China on climate change in the late 2000s and early 2010s She relates which coalitions and narratives embassies sought to develop to convince China and the United States that a more progressive climate policy was possible to achieve gains supporting an agreement under the UNFCCC This book shows that a key interpretation of climate diplomacy was selling trade Europe selling technology solutions to solve climate change In this narrative Europe has already done what needs to be done and outsourcing of production to China e g is ignored In the USA embassies entered coalitions with states faith groups and the military arguing that a more progressive climate policy was mandated by either God or security concerns State politicians including Democrats often actually didn t implement any climate policies Any gains were reversed through climate denial lobbying funded by corporations Embassies did not address this

**Banking on Data** Scott Farrell,2023-03-09 International Banking and Finance Law Series Volume 37 Despite open banking s broad emergence in a variety of jurisdictions and the ambition shared for the benefits it is to deliver there is a distinct lack of detailed analysis of the legal features which are needed for it to be effectively established This indispensable study is the first to analyse open banking s legal foundations by reference to banking law rather than to privacy law or competition law With a detailed focus on the mature open banking systems of Australia and the United Kingdom including Australia s Consumer Data Right the book s thoroughgoing legal perspective provides a comprehensive framework which can be used to evaluate and design open banking in any jurisdiction The presentation proceeds through a comparison of the legal rights responsibilities and relationships under open banking systems with equivalent rights in traditional banking payment systems This process clearly reveals and addresses such salient open banking and data sharing

issues as the following what data should be shareable and who should be required to share data how data should be shared and how rights to share data should be established the role of data minimisation and the role of consent how laws standards rules and technology interact in an open banking system how open banking fosters competition innovation and financial inclusion how consumer protection can be included by design management of quality and security of shared data facilitation and regulation of participation legal relationships and allocation of liability among participants compensation for customers if something goes wrong strategic challenges and opportunities enforceability and insolvency systemic efficacy and safety and the role of trust Also included is an assessment framework designed to categorise the risks which arise in open banking and other data sharing systems As a systematic appraisal of how banking law can be used to ensure the customer autonomy data portability recipient accountability and participant connectivity promised by open banking systems the book's legal perspective on the value of customer data will prove of inestimable value for lawyers in banking and finance as well as for professionals in financial services or information technology

**Editing for the Digital Age** Thom Lieb, 2015-01-14 A

practical hands on guide providing editors and journalists with the tools necessary to ensure that published material is accurate readable and complete

*Renewables* Michael Aklın, Johannes Urpelainen, 2018-03-23 A comprehensive political analysis of the rapid growth in renewable wind and solar power mapping an energy transition through theory case studies and policy Wind and solar are the most dynamic components of the global power sector How did this happen After the 1973 oil crisis the limitations of an energy system based on fossil fuels created an urgent need to experiment with alternatives and some pioneering governments reaped political gains by investing heavily in alternative energy such as wind or solar power Public policy enabled growth over time and economies of scale brought down costs dramatically In this book Michael Aklın and Johannes Urpelainen offer a comprehensive political analysis of the rapid growth in renewable wind and solar power mapping an energy transition through theory case studies and policy analysis Aklın and Urpelainen argue that because the fossil fuel energy system and political support for it are so entrenched only an external shock an abrupt rise in oil prices or a nuclear power accident for example allows renewable energy to grow They analyze the key factors that enable renewable energy to withstand political backlash and they draw on this analysis to explain and predict the development of renewable energy in different countries over time They examine the pioneering efforts in the United States Germany and Denmark after the 1973 oil crisis and other shocks explain why the United States surrendered its leadership role in renewable energy and trace the recent rapid growth of modern renewables in electricity generation describing among other things the return of wind and solar to the United States Finally they apply the lessons of their analysis to contemporary energy policy issues

**The Art of the Con** Anthony M. Amore, 2015-07-14 Must reading for any true crime fan a diverse colorful crew of art gallery grifters and scammers Highly recommended Howie Carr New York Times bestselling author Art scams are today so numerous that the specter of a lawsuit arising from a mistaken attribution has scared a number of experts away from the

business of authentication and forgery and with good reason Art scams are increasingly convincing and involve incredible sums of money The cons perpetrated by unscrupulous art dealers and their accomplices are proportionately elaborate Anthony M Amore s The Art of the Con tells the stories of some of history s most notorious yet untold cons They involve stolen art hidden for decades elaborate ruses that involve the Nazis and allegedly plundered art the theft of a conceptual prototype from a well known artist by his assistant to be used later to create copies the use of online and television auction sites to scam buyers out of millions and other confidence scams incredible not only for their boldness but more so because they actually worked Using interviews and newly released court documents The Art of the Con will also take the reader into the investigations that led to the capture of the con men who oftentimes return back to the world of crime For some it s an irresistible urge because their innocent dupes all share something in common they want to believe An engrossing read about brazen artful scams Kirkus Reviews A riveting fast moving account of shameless fraudsters who wreak havoc on the art world A must read Brian T Kelly former Assistant United States Attorney

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**Violence and Crime in Latin America** Gema Santamaría,David Carey,2017-02-21 According to media reports Latin America is one of the most violent regions in the world a distinction it held throughout the twentieth century The authors of Violence and Crime in Latin America contend that perceptions and representations of violence and crime directly impact such behaviors creating profound consequences for the political and social fabric of Latin American nations Written by distinguished scholars of Latin American history sociology anthropology and political science the essays in this volume range from Mexico and Argentina to Colombia and Brazil in the twentieth and twenty first centuries addressing such issues as extralegal violence in Mexico the myth of indigenous criminality in Guatemala and governments selective blindness to violent crime in Brazil and Jamaica The authors in this collection examine not only the social construction and political visibility of violence and crime in Latin America but the justifications for them as well Analytically and historically these essays show how Latin American citizens have sanctioned criminal and violent practices and incorporated them into social relations everyday practices and institutional settings At the same time the authors explore the power struggles that inform distinctions between illegitimate versus legitimate violence Violence and Crime in Latin America makes a substantive contribution to understanding a key problem facing Latin America today In its historical depth and ethnographic reach this original and



thought provoking volume enhances our understanding of crime and violence throughout the Western Hemisphere

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