

ZIMBABWE SCHOOL EXAMINATIONS COUNCIL

General Certificate of Education Ordinary Level

PRINCIPLES OF ACCOUNTING

4051/2

PAPER 2

JUNE 2019 SESSION

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INFORMATION FOR CANDIDATES

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SA Adler

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Still Counting Marilyn Waring, 2018-12-06 Underneath the numbers a philosophical judgement is always being made based on values not facts Thirty years ago Marilyn Waring's groundbreaking book Counting for Nothing was released Waring explained through meticulous economic analysis how the success of the global economy rests on women s unpaid work Counting for Nothingbecame a phenomenon it was read and discussed around the world and even made into a film Today many people hope that the shift to a wellbeing approach moving beyond narrow economic indicators when assessing New Zealand's progress will mean women's work is finally valued fairly But what does Marilyn Waring make of it This short book provides an essential assessment of wellbeing economics from a leading feminist scholar **Economics and Political** Implications of International Financial Reporting Standards Uchenna, Efobi, Nnadi, Matthias, Tanna, Sailesh, Iyoha, Francis, 2016-03-08 International Financial Reporting Standards IFRS are internationally recognized financial reporting guidelines regulated by the International Accounting Standards Board IASB to ensure that uniformity exists in the global financial system In addition to regulating financial reporting the adoption of IRFS has been shown to impact the flow of foreign capital and trade Economics and Political Implications of International Financial Reporting Standards focuses on the consequences and determinants of the adoption of the International Financial Reporting Standard IFRS which has remained a top issue in International Accounting This timely publication brings to the forefront issues related to the political and economic influences and impacts of IFRS in addition to providing a platform for further research in this area Policy makers academics researchers graduate level students and professionals across the fields of management economics finance international relations and political science will find this publication pertinent to furthering their understanding of financial reporting at the global level Politics at a Distance from the State Lucien van der Walt, Kirk Helliker, 2022-08-23 For decades most anti capitalist and anti imperialist movements identified radical transformation with capturing state power The collapse of these statist projects from the 1970s led to a global crisis of left and working class politics But crisis has also opened space for rediscovering alternative society centered anti capitalist modes of bottom up change operating at a distance from the state These have registered important successes in practice such as the Zapatistas in Mexico and Rojava in Syria They have been a key influence on movements from Occupy in United States to the landless in Latin America to anti austerity struggles in Europe and Asia to urban movements in Africa Their lineages include anarchism syndicalism autonomist Marxism philosophers like Alain Badiou and radical popular praxis This path breaking volume recovers this understanding of social transformation long side lined but now resurgent like a seed in the soil that keeps breaking through and growing It provides case studies with reference to South Africa and Zimbabwe and includes a dossier of key texts from a century of anarchists syndicalists insurgent unionists and anti apartheid activists in South Africa Originating in an African summit of radical academics struggle veterans and social movements the book includes a preface from John Holloway

Accounting for Biological Assets Rute Gonçalves, Patrícia Lopes, 2017-10-16 This book explores accounting for biological assets under IAS 41 Agriculture and explains the recent adjustments introduced by the IASB which allow firms to choose between cost or revaluation models concerning mature bearer plants Identifying the firm and country level drivers that inform the disclosure and measurement practices of biological assets this concise guide examines the value relevance of measuring those assets at fair value It also analyses how firm and country level drivers explain the differences in the disclosure level and practices used to measure biological assets under IAS 41 Finally it evaluates whether there is a difference in the relevance of biological assets among the listed firms with high and low disclosure levels on biological assets Based on a major international study of a wide selection of firms and country level drivers this book is vital for standard setters stakeholders students accountants and auditors who need to understand disclosure and measurement practices of biological assets under IAS 41 Bridging the Academia Industry Divide Wilson R. Nyemba, Charles Mbohwa, Keith F. Carter, 2021-05-12 This book is the result of years of research following a realization of the mismatch of engineering skills produced by universities and those that industry required based on the situation in Sub Saharan Africa equally applicable to other regions in Africa and indeed worldwide The book is meant to assist engineering academics and engineers in industry to build capacity and cope with the dynamic trends in technology brought on by the 4th Industrial Revolution and to prepare for the 5th Industrial Revolution an era predicted to be dominated by critical and system thinkers with creative and innovative skills as basic necessities. The book is also useful for policy making researchers in academia industrial and public sector researchers and implementers in governments that provide required funding for the development of human resources and skills The book primarily consists of the novel research and innovation approaches of modelling and building systems thinking sub models which were ultimately integrated into the Universal Systems Thinking UST model aimed at improving the quality of engineers and engineering practice The initiatives in this book include strategies for bridging the gap between industry and academia through systems thinking research The book provides information on how to model simulate adjust and implement integrated systems thinking approaches to engineering education and training for capacity building and sustainability The book also covers approaches to address research gaps and mismatch of skills while capitalizing on the successes of several projects carried out and supported by the Royal Academy of Engineering over the years

Sustainable Finance and Business in Sub-Saharan Africa David Mhlanga, Mufaro Dzingirai, 2024-12-13 In the 21st century the imperative for sustainable development has assumed a paramount role echoing the pressing global concerns surrounding environmental degradation social inequalities and economic challenges Within this context Sub Saharan Africa emerges as a region of particular significance where the pursuit of sustainability holds immense promise and relevance Despite being endowed with abundant natural resources and a vibrant entrepreneurial spirit Sub Saharan Africa grapples with enduring issues of poverty inequality and environmental harm This book explores the innovative paradigms of

sustainable finance and business within Sub Saharan Africa exploring how novel approaches can effectively tackle the region s most pressing challenges while simultaneously catalyzing economic growth and societal progress The chapters presented here comprise a diverse array of cutting edge financial strategies circular economy initiatives technological advancements and business models that are revolutionizing sustainable development across the continent Sub Saharan Africa characterized by its youthful demographic and rapidly expanding economies is poised for transformation Yet it confronts formidable obstacles in the form of poverty inequality and environmental degradation The United Nations Sustainable Development Goals SDGs offer a comprehensive framework to address these issues However realizing these objectives requires innovative solutions that can surmount the unique constraints of the region Fortunately Sub Saharan Africa is a crucible of innovation with a growing community of entrepreneurs financiers and decision makers committed to sustainable development Initiatives promoting circular economies are reducing waste and enhancing resource efficiency while financial instruments like impact investing and green bonds are attracting new streams of funding Simultaneously technological breakthroughs such as mobile payment systems and renewable energy solutions are expanding access to essential services and driving economic expansion Despite these encouraging advancements Sub Saharan Africa stands at a pivotal juncture in its journey towards sustainability This book with a focus on practical and scalable solutions endeavors to showcase the most promising and successful models that can propel sustainable development across the region A Non-Technical Guide to International Accounting Roger Hussey, Audra Ong, 2019-11-08 Business has become more international and more complex Whether you are a manager a student or someone generally interested in corporate financial information you want information and you want to understand that information Companies in all countries are required to generate financial information if for no other reason than to settle their tax obligations If you are interested in the larger companies such as those listed on a stock exchange they must make financial information public and the nature and type of that information is strictly regulated Companies must comply with accounting standards Many countries use the International Accounting Standards issued by the IFRS Foundation This is a not for profit international organization that has developed a single set of high quality global accounting standards These standards can be complex but this book explains clearly the main requirements *Kanyenze: Zimbabwe:* The Link Between Politics and ,2023-03-20 In this accessible and authoritative book Godfrey Kanyenze provides a comprehensive and far reaching analysis of the socio economic development in Zimbabwe in light of the expanding authoritarianism and the ongoing destruction of democratic institutions during the four decades after independence Kanyenze describes the various phases of the socio economic development starting with 1980 when the people of Zimbabwe saw their hard won independence and new democracy as a promise for a **Zimbabwe's Migrants and South Africa's** Border Farms Maxim Bolt, 2015-09-25 During the Zimbabwean crisis millions crossed through the apartheid era border fence searching for ways to make ends meet Maxim Bolt explores the lives of Zimbabwean migrant labourers of settled black

farm workers and their dependants and of white farmers and managers as they intersect on the border between Zimbabwe and South Africa Focusing on one farm this book investigates the role of a hub of wage labour in a place of crisis A close ethnographic study it addresses the complex shifting labour and life conditions in northern South Africa s agricultural borderlands Underlying these challenges are the Zimbabwean political and economic crisis of the 2000s and the intensified pressures on commercial agriculture in South Africa following market liberalization and post apartheid land reform But amidst uncertainty farmers and farm workers strive for stability The farms on South Africa's margins are centers of gravity islands of residential labour in a sea of informal arrangements

The African Journal of Finance and Management, 2016

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