



THE UNIVERSITY OF THE WEST INDIES
CAVE HILL

EXAMINATIONS OF

DECEMBER

2022

CODE AND NAME OF COURSE: ACCT 1002 – INTRODUCTION TO FINANCIAL ACCOUNTING

DATE AND TIME:

DURATION: 2 HOURS

INSTRUCTIONS TO CANDIDATES: This paper has 5 pages and 5 questions.

***Section One is compulsory and has one question worth 35 marks.
Section Two has four questions from which candidates may answer any two questions. Each question in Section Two is worth 20 marks.***

Section One: Answer this question.

Question 1

Below is the Unadjusted Trial Balance for Curfew Inc. as at December 31, 2021 which is the company's year-end:

	Unadjusted Trial Balance	
	DR	CR
Cash	\$31,400	
Accounts Receivable	37,600	
Prepaid Insurance	14,400	
Supplies	2,100	
Equipment	83,500	
Patent	2,000	
Notes Payable		\$54,700
Accounts Payable		9,160
Unearned Rent Revenue		1,300
Common Stock		12,500
Retained Earnings		5,500
Dividends	1,500	
Dues Revenue		100,600
Rent Revenue		700
Salaries Expense	10,100	
Insurance Expense	1,200	
Utilities Expense	600	
	\$184,460	\$184,460

TURN OVER

Abe Introduction To Accounting Past Paper 2012

**Kamwani, Suleman Sherali,Vieira,
Elisabete S.,Madaleno, Mara,Azevedo,
Graça**

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Routledge Handbook of Japanese Business and Management Parissa Haghrian, 2016-01-29 The Routledge Handbook of Japanese Business and Management provides a comprehensive overview of management and business processes and practices in Japanese companies. The contributors combine theoretical findings and research results with a practical and contemporary view on how corporations and firms are managed in Japan. The handbook is divided into eight sections covering historical perspectives on Japanese management structure and theory of the Japanese firm, the corporate environment in Japan, the Japanese work environment, the Japanese market, manufacturing and logistics interaction and communication, the future of Japanese management. This book is an essential reference resource for students and scholars working on Japanese companies, the Japanese market, Japanese consumers or management processes in the Japanese firm. The book also provides an interesting and informative read for managers who need to deepen their knowledge on Japanese business processes.

Handbook of Research on the Significance of Forensic Accounting Techniques in Corporate Governance Kamwani, Suleman Sheralli, Vieira, Elisabete S., Madaleno, Mara, Azevedo, Graça, 2022-02-25 The financial community has undergone a realization of the failure of corporate communication required for forensic professionals to expose structural weaknesses within businesses. Many organizations and businesses within the financial community have flawed internal controls, poor corporate governance and fraudulent financial statements. It is vital to develop forensic accounting techniques to reduce external auditor deficiencies in fraud detection and their implications and enhance corporate efficiency in fraud detection. The Handbook of Research on the Significance of Forensic Accounting Techniques in Corporate Governance discusses forensic accounting techniques and how forensic accountants add value while investigating claims and fraud. It further highlights the benefits of forensic accounting audits for corporate benefits and evidence acceptability. Covering topics such as credit card fraud, blockchain technology and developing countries, this book is an excellent resource for accounting professionals, external auditors, students and faculty of higher education, auditors, researchers and academicians.

Unsafety Shigeo Atsuji, 2016-11-15 This is the first book to examine the linkages among natural and organizational accidents and disasters in the modern era and clarifies the mechanisms involved and the significance of emerging problems from the aging of vital infrastructure for the supply of water, gas, oil and electricity to the breakdown of pensions, healthcare and other social systems. The book demonstrates how we might check the underlying civilizational collapse and then explore translational systems approaches toward resilient management and policy for sustainability. In *Unsafety*, the author focuses on the kinds of unnatural disasters and organizational accidents that arise as repercussions of natural hazards. Japan serves as an example where earthquakes, tsunamis and typhoons are common, with the Fukushima nuclear disaster as an outstanding case of this link between natural disasters and organizational accidents. Natural and human-made disasters happen worldwide and cause misery through loss of life, destruction of livelihoods as in

agriculture fisheries and the manufacturing industry and interruption of urban life Unsafety from a disaster in one place increases uncertainty elsewhere presenting urgent issues in all nations for individuals organizations regions and the state The author explains that one factor in the Fukushima catastrophe which followed in the wake of the earthquake and tsunami in 2011 was the latent deterioration and aging of systems at all levels from the physical to the social leading through a chain reaction to unsought and unforeseen consequences Here the aging of the nuclear reactor system the breakdown of safety management and inappropriate instructions from the regulatory authorities combined to create the three fold disaster in which technological organizational and governmental dysfunction have been diagnosed as reflecting a systems pathology infecting all levels

Corporate Governance for Small and Medium-Sized Businesses in African Economies Dr. Chinyere Almona,2020-09-24 SMEs play a vital role in the growth of economies and are often described as the engine of economic development However SMEs in emerging markets struggle to survive and grow for a variety of reasons including a lack of finance and management skills Most of the growth constraining factors in small businesses can be traced to weak corporate governance CG practices As a seasoned practitioner in the field of corporate governance Dr Almona sees the need to build capacity to enhance sustainability in the SME sector SMEs need to understand that CG is not a destination but a journey SMEs need to grow and mature into CG practices that are relevant to their stage of business SME owner managers need to understand and adapt to the level of formality expected and required by potential employees and providers of funds This book provides ways and models that will encourage the adoption of sound corporate governance principles and practices for SMEs in Africa to the benefit of society

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