

ZIMBABWE SCHOOL EXAMINATIONS COUNCIL

General Certificate of Education Ordinary Level

PRINCIPLES OF ACCOUNTING

4051/2

PAPER 2

JUNE 2019 SESSION

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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 **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 **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 Hollowav Climate Change 2014 - Impacts, Adaptation and Vulnerability: Regional Aspects Christopher B. Field, Vicente R. Barros, 2014-12-29 This latest Fifth Assessment Report of the Intergovernmental Panel on Climate Change IPCC will again form the standard reference for all those concerned with climate change and its consequences including students researchers and policy makers in environmental science meteorology climatology biology ecology atmospheric chemistry and environmental policy Higher Education, Community Engagement and Entrepreneurship in **Southern Africa** I. G. Govender, 2021-02-24 This volume explores the pressing issues of entrepreneurship education and development in Southern Africa It discusses the various roles of higher education institutions in enhancing entrepreneurship in localised communities and provides a systematic solution for improving the Southern African economy by realising the importance of empowering the youth with entrepreneurial skills In addition successful development requires effective policies and contemporary approaches to both community engagement and entrepreneurship management The book uses different Southern African case studies to discuss the various issues and innovations in entrepreneurship in the country Climate Change 2014 - Impacts, Adaptation and Vulnerability: Part B: Regional Aspects: Volume 2, Regional Aspects Intergovernmental Panel on Climate Change (IPCC), 2014-12-29 This latest Fifth Assessment Report of the Intergovernmental Panel on Climate Change IPCC will again form the standard reference for all those concerned with climate change and its consequences including students researchers and policy makers in environmental science meteorology climatology biology

Still Counting Marilyn Waring, 2018-12-06 Underneath the

ecology atmospheric chemistry and environmental policy

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 The Politics of the Dead in Zimbabwe, 2000-2020 Joost Fontein, 2022 Innovative and challenging study that provides fresh insights on the anthropology of death and postcolonial politics In 1898 just before she was hanged for rebelling against colonial rule Charwe Nyakasikana spirit medium of the legendary ancestor Ambuya Nehanda famously prophesised that my bones will rise again A century later bones bodies and human remains have come to occupy an increasingly complex place in Zimbabwe's postcolonial milieu From ancestral bones rising again in the struggle for independence and later land to resurfacing bones of unsettled wardead and from the troubling decaying remains of post independence gukurahundi massacres to the leaky tortured bodies of recent election violence human materials are intertwined in postcolonial politics in ways that go far beyond yet necessarily implicate contests over memory commemoration and the representation of the past In this book Joost Fontein examines the complexities of human remains in Zimbabwe's politics of the dead Challenging and innovative he takes us beyond current scholarship on memory commemoration and the changing significance of traditional death practices to examine the political implications of human remains as material substances as duplicitous rumours and as returning spirits Linking the indeterminacy of human substances to the productive but precarious uncertainties of rumours and spirits the book points to how the incompleteness of death is politically productive and ultimately derives from the problematic entangled excessivities of human material and immaterial existence and is deeply intertwined with the stylistics of postcolonial power and politics Joost Fontein is Professor of Anthropology University of Johannesburg He was previously Director of the British Institute in Eastern Africa and Lecturer in Social Anthropology at the University of Edinburgh His books include Remaking Mutirikwi Landscape Water and Belonging James Currey 2015 shortlisted for the African Studies Association 2016 Herskovits Prize Southern Africa South Africa Namibia Lesotho Swaziland and Botswana University of Johannesburg Press 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 Handbook of Missing Persons Stephen J. Morewitz, Caroline Sturdy Colls, 2016-12-19 This ambitious multidisciplinary volume surveys the science forensics politics and ethics involved in responding to missing persons cases International experts across the physical and social sciences offer data case examples and insights on best practices new methods and emerging specialties that may be employed in investigations Topics such as secondary victimization privacy issues DNA identification and the challenges of finding victims of war and genocide highlight the uncertainties and complexities surrounding these cases as well as possibilities for location and recovery This diverse presentation will assist professionals in accessing new ideas collaborating with colleagues and handling missing persons cases with greater efficiency and potentially greater certainty Among the Handbook's topics A profile of missing persons some key findings for police officers Missing persons investigations and identification issues of scale infrastructure and political will Pregnancy and parenting among runaway and homeless young women Estimating the appearance of the missing forensic age progression in the search for missing persons The use of trace evidence in missing persons investigations The Investigation of historic missing persons cases genocide and conflict time human rights abuses The depth and scope of its expertise make the Handbook of Missing Persons useful for criminal justice and forensic professionals health care and mental health professionals social scientists legal professionals policy leaders community leaders and military personnel as well as for the general public Waste Problems and Management in Developing Countries Umair Riaz, Shazia Igbal, Moazzam Jamil, 2023-06-23 This new volume offers effective solutions to the mismanagement of waste particularly in developing countries by providing an understanding of different types of wastes their generation and use of advanced technologies for waste management and by focusing on integrating the technical and regulatory complexities of waste management It provides a comprehensive overview of the characterization issues and regulatory development of waste management for sustainable solutions and prevention techniques Covering the various types of pollution including pollution from plastics industrial activities metals livestock healthcare food loss and waste etc the book explores new techniques for thermal and radioactive waste management and includes such methods as vermicomposting and composting for organic waste management and profitable use The volume also looks at the role of modern technologies and legislation measures to manage biosolid waste Numerous data sets obtained from various surveys are included and special categories of waste that may not fit precisely into either RCRA Subtitle D solid wastes or Subtitle C hazardous wastes are discussed as well Supermarket Retailing in Africa Felix Adamu Nandonde, John L. Stanton, 2022-03-24 This book surveys the landscape of supermarket retailing in Africa showing how this expanding part of the retail sector is changing consumerism on the continent Drawing on

research covering retail formats consumer behaviour strategies operation research ICT relationship marketing and market linkage the book investigates the many factors impacting the growth of supermarkets in Africa The contributors employ theories concepts and methods in order to help us to understand changing consumer behaviour the strategies used by suppliers to access supermarkets the role of service suppliers in the growth of the sector and ultimately how supermarkets can assist in making the market linkage between producers and consumers in Africa The chapters provide a comprehensive exploration of modern retail discussing its growth and future identifying consumer preferences as well as suggesting solutions to the challenges that retailers and suppliers on the continent face in developing the sector This book will be of interest to scholars and students of the retail sector and retail management in Africa **Financial Inclusion Regulatory Practices in SADC** Howard Chitimira, Tapiwa Warikandwa, 2023-05-25 Against a background of calls to prioritise the improvement of financial inclusion in Africa this book provides an analysis of current financial inclusion measures in Southern Africa Evaluating the existing strengths and weaknesses of financial inclusion in Africa it identifies opportunities to improve inclusive financial services and aid poverty reduction in the region With a focus on South Africa Namibia Botswana and Zimbabwe as case studies for assessing current financial inclusion in the context of particular challenges faced by unbanked and underbanked customers who are easy targets for cybercriminals due to low levels of digital literacy it looks into the regulation and promotion of financial inclusion in Southern Africa The book explores financial inclusion in the context of digital transformation in the 21st century examining the regulation and promotion of financial inclusion in the context of digital transformation as well as the challenges related to financial inclusion Suggesting improvements to aspects of company law securities and financial markets in the Southern African Development Community region the book offers a comprehensive study on the regulation and promotion of financial inclusion in the Southern African Development Community region It will be essential reading for students and academics researching financial inclusion international economic law and development The African Journal of Finance and Management ,2016 Climate Change and Socio-political **Violence in Sub-Saharan Africa in the Anthropocene** Jean Chrysostome K. Kiyala, Norman Chivasa, 2024-05-04 This book explores the theoretical contribution of peace ecology to the understanding and practice of environmental and conventional peacebuilding It integrates environmental questions and factors that drive socio political violence and climate change induced violence in Sub Saharan Africa in the Anthropocene It demonstrates how international peace and global security are no longer solely grounded in conventional peacebuilding that has evolved from liberal to democratic peace theories but rather in the complex critical and synergic relations between peace studies and environmental studies It provides a pluridisciplinary body of knowledge that emphasises the need for food security social climate social good social capital and sustainable development at the age of climate change and climate wars It underscores the potential of peace ecology to reduce the Earth systems vulnerability to mitigate anthropogenic global warming s consequences on humanity the ecosystem and biodiversity It yields various models of peacebuilding conflict sensitive and climate sensitive adaptation strategies to enhance the African Region's security and stability Finally this volume argues that planetary boundaries framework remains the safer space within which human and sustainable development can be pursued and attained and future generations to thrive A comprehensive and international response to socio political violence and climate change induced violence should take into account the vulnerability of individual countries regions and the global world in order to achieve the dreams of a better future that makes this book a cutting edge scholarly work **Routledge Handbook of Food and Nutrition Security** Bill Pritchard, Rodomiro Ortiz, Meera Shekar, 2016-03-31 The concept of food and nutrition security has evolved and risen to the top of the international policy agenda over the last decade Yet it is a complex and multi faceted issue requiring a broad and inter disciplinary perspective for full understanding This Handbook represents the most comprehensive compilation of our current knowledge of food and nutrition security from a global perspective It is organized to reflect the wide scope of the contents its four sections corresponding to the accepted current definitional frameworks prevailing in the work of multilateral agencies and mainstream scholarship The first section addresses the struggles and progression of ideas and debates about the subject in recent years The other sections focus on three key themes how food has been is and should be made available including by improvements in agricultural productivity the ways in which politico economic and social arenas have shaped access to food and the effects of food and nutrition systems in addressing human health known as food utilisation Overall the volume synthesizes a vast field of information drawn from agriculture soil science climatology economics sociology human and physical geography the nutrition and health sciences environmental science and development studies Halal Logistics and Supply Chain Management Nor Aida Abdul Rahman, Azizul Hassan, Hajjah Zawiah Abdul Majid, 2022-03-30 This book provides a comprehensive overview of Halal in logistics supply chain management and the future implications for the Halal industry It discusses a wide range of Halal logistics practices and theories in Japan Korea Spain Oman and SEA countries The book examines technology applications regulatory and certification procedure Halal management system and quality control sustainability and as well as challenges for the logistics and Halal supply chain in the pandemic context The book also looks at how to navigate the complexity of the Halal logistics to achieve business sustainability It uses a multidisciplinary approach to provide insights on the Halal logistics and supply chain study This book hopes to fill an existing gap and enrich the literature on Halal logistics and supply chain management specifically in the West Middle East and regions in Asia This will be a useful reference to those who would like to learn more about this industry

Doctoral Training in Engineering Wilson R. Nyemba, Keith F. Carter, 2024-03-07 The book provides a comprehensive analysis of Engineering Education in industrialising countries with Southern Africa as the case study benchmarked on institutions from the industrialised world with UK institutions as the reference This was motivated by the perennial shortage of engineers and engineering skills to drive industry in Southern Africa compounded by the mismatch of skills between those

produced by tertiary institutions and those required by industry This book focuses on the insufficiencies in training through addressing the gap where the majority of engineering academics qualifications at MSc MEng level fall short of the internationally acceptable PhD DEng DTech In order to address such insufficiencies the book proposes and advocates for reskilling and doctoral training of engineering academics through the proposed and established DTCs within the region The book is targeted at graduate students engineering academics researchers university administrators foreign aid agencies captains of industry and policy makers in governments To all these readers the book offers Metrics Vincanne Adams, 2016-03-05 This volume s contributors evaluate the accomplishments limits and consequences of using quantitative metrics in global health Whether analyzing maternal mortality rates the relationships between political goals and metrics data or the links between health outcomes and a program s fiscal support the contributors question the ability of metrics to solve global health problems They capture a moment when global health scholars and practitioners must evaluate the potential effectiveness and pitfalls of different metrics even as they remain elusive and problematic Contributors Vincanne Adams Susan Erikson Molly Hales Pierre Minn Adeola Oni Orisan Carolyn Smith Morris Marlee Tichenor Lily Walkover Claire L Wendland Yearbook of International Organizations 2014-2015, Volumes 1a & 1b (Set) Union of International Associations, 2014-06-16 Volume 1 A and B covers international organizations throughout the world comprising their aims activities and events

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