

THE HISTORY OF THE UNITED STATES

The history of the United States is a complex and multifaceted story that spans centuries. It begins with the early Native American civilizations, such as the Mayans, Aztecs, and Incas, who built sophisticated societies in the Americas. The arrival of European explorers in the late 15th and early 16th centuries marked the beginning of a new era. The Spanish, French, and British established colonies and territories across the continent. The American Revolution (1775-1783) was a pivotal moment, leading to the birth of the United States as an independent nation. The Constitution of 1787 established the framework for the federal government, and the Bill of Rights (1791) guaranteed the fundamental rights of citizens. The 19th century was a period of westward expansion, with the Louisiana Purchase (1803) and the Texas Revolution (1835-1836) being significant events. The Civil War (1861-1865) was a defining moment, resolving the issue of slavery and preserving the Union. The Reconstruction era (1865-1877) followed, aiming to rebuild the South and integrate African Americans into society. The late 19th and early 20th centuries saw industrialization, urbanization, and the rise of the Progressive Era, which sought to address social and economic inequalities. World War I (1914-1918) and World War II (1939-1945) were global conflicts that shaped the modern world. The Cold War (1947-1991) was a period of tension between the United States and the Soviet Union. The Vietnam War (1955-1975) and the Civil Rights Movement (1950s-1960s) were also significant events. The 1970s and 1980s saw the rise of the New Right and the end of the Cold War. The 1990s and 2000s were marked by the end of the Cold War, the September 11 attacks (2001), and the War on Terror. The 2008 financial crisis and the 2016 presidential election were also major events. The United States continues to play a significant role in the world, facing challenges such as climate change, terrorism, and economic inequality.



THE UNIVERSITY OF THE SOUTH PACIFIC

1. The following information is taken from the financial statements of the University of the South Pacific for the year ended 31st December 2014:

	2014	2013
Revenue	10,000,000	9,500,000
Operating expenses	(8,000,000)	(7,500,000)
Operating profit	2,000,000	2,000,000
Finance income	500,000	400,000
Finance expense	(200,000)	(100,000)
Profit before tax	2,300,000	2,300,000
Income tax expense	(460,000)	(460,000)
Profit after tax	1,840,000	1,840,000
Dividend paid	(1,000,000)	(1,000,000)
Retained profit	840,000	840,000

- 2. The following information is taken from the financial statements of the University of the South Pacific for the year ended 31st December 2014:**
- (a) The University reported a surplus for the year ended 31st December 2014 of \$1,840,000.
 - (b) The University reported a surplus for the year ended 31st December 2013 of \$1,840,000.
 - (c) The University reported a surplus for the year ended 31st December 2012 of \$1,840,000.
 - (d) The University reported a surplus for the year ended 31st December 2011 of \$1,840,000.

3. The following information is taken from the financial statements of the University of the South Pacific for the year ended 31st December 2014:

Revenue: 10,000,000
Operating expenses: (8,000,000)
Operating profit: 2,000,000
Finance income: 500,000
Finance expense: (200,000)
Profit before tax: 2,300,000
Income tax expense: (460,000)
Profit after tax: 1,840,000
Dividend paid: (1,000,000)
Retained profit: 840,000

4. The following information is taken from the financial statements of the University of the South Pacific for the year ended 31st December 2014:

Revenue: 10,000,000
Operating expenses: (8,000,000)
Operating profit: 2,000,000
Finance income: 500,000
Finance expense: (200,000)
Profit before tax: 2,300,000
Income tax expense: (460,000)
Profit after tax: 1,840,000
Dividend paid: (1,000,000)
Retained profit: 840,000

