

QUESTION 4

4.1 Calculate the missing amounts (indicated by a, b and c) in the Fixed/Tangible Asset Note for the year ended 28 February 2014.

NO.	WORKINGS	AMOUNT
a	6 740 000 – 2 689 000 no part marks	4 051 000 ✓✓
b	140 000 – 33 600 no part marks	106 400 ✓✓
c	$5\,600 + 11\,000 + 20\% \times (3\,110\,000 - 1\,342\,000)$ <div style="text-align: center;">353 600 (3 marks)</div> OR: $5\,600 + 20\% \times \left[\frac{1\,768\,000 \times 10}{12} + \frac{2\,098\,000 \times 4}{12} \right]$ <div style="text-align: center;">294 667 69 933</div>	one part correct 370 200 ✓

12

4.2 METEOR SUPERMARKETS LTD**CASH FLOW STATEMENT FOR YEAR ENDED 28 FEBRUARY 2014**

Cash flow from operating activities	(1 039 900) ✓ Operational
Cash generated from operations	969 600
Interest paid	(88 500)
✓ Taxation 441 000 ✓ + 122 000 ✓ + 128 000 ✓ Details & correctly placed: 563 000 (2 marks) OR: -441 000 – 122 000 – 128 000	(691 000) ✓ Operation; one part correct & brackets
✓ Dividends 480 000 ✓ + 750 000 ✓ Details & correctly placed: 480 000 + 1 520 000 – 870 000 OR: -480 000 – 1620 000 + 870 000 1 mark 1 mark 1 mark	(1 230 000) ✓ Operation one part correct & brackets
Cash flow from investing activities	(4 274 600) ✓ Operational
✓ Purchase of fixed assets 4 051 000 ✓ + 330 000 ✓ Details & correctly placed: see 4.1 a	(4 381 000) ✓ Operation one part correct & brackets
✓ Proceeds from disposal of fixed assets Details & correctly placed	106 400 ✓ See 4.1b & no brackets
Cash flow from financing activities	2 325 000 ✓ Operational
✓ Proceeds from the sale of shares Details & correctly placed	2 400 000 ✓ ✓ correct & no brackets
✓ Share buy-back 50 000 x R9.50 Details & correctly placed	(475 000) ✓ ✓ correct & brackets
✓ Change in loan Details & correctly placed	400 000 ✓ ✓ correct & no brackets
Net change in cash and cash equivalents	(2 989 500) ✓ Operation
Cash and cash equivalents at beginning of year	2 488 000
Cash and cash equivalents at end of year	(501 500) ✓ [X] *

31

* Operation from top OR R13 500 OR (R515 000)

Valid alternative details acceptable # Operation one part correct in the sub-section (figures/details)

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Ransford Tetteh



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Daily Graphic Ransford Tetteh, 2014-04-28 *Financial Statement Analysis* Martin S. Fridson, Fernando Alvarez, 2022-04-19 The updated real world guide to interpreting and unpacking GAAP and non GAAP financial statements In *Financial Statement Analysis* 5th Edition leading investment authority Martin Fridson returns with Fernando Alvarez to provide the analytical framework you need to scrutinize financial statements whether you re evaluating a company s stock price or determining valuations for a merger or acquisition Rather than taking financial statements at face value you ll learn practical and straightforward analytical techniques for uncovering the reality behind the numbers This fully revised and up to date 5th Edition offers fresh information that will help you to evaluate financial statements in today s volatile markets and uncertain economy The declining connection between GAAP earnings and stock prices has introduced a need to discriminate between instructive and misleading non GAAP alternatives This book integrates the alternatives and provides guidance on understanding the extent to which non GAAP reports particularly from US companies may be biased Understanding financial statements is an essential skill for business professionals and investors Most books on the subject proceed from the questionable premise that companies objective is to present a true picture of their financial condition A safer assumption is that they seek to minimize the cost of raising capital by portraying themselves in the most favorable light possible *Financial Statement Analysis* teaches readers the tricks that companies use to mislead so readers can more clearly interpret statements Learn how to read and understand financial statements prepared according to GAAP and non GAAP standards Compare CFROI EVA Valens and other non GAAP methodologies to determine how accurate companies reports are Improve your business decision making stock valuations or merger and acquisition strategy Develop the essential skill of quickly and accurately gathering and assessing information from financial statements of all types Professional analysts investors and students will gain valuable knowledge from this updated edition of the popular guide Filled with real life examples and expert advice *Financial Statement Analysis* 5th Edition will help you interpret and unpack financial statements *Errorless 12 Years UPPSC General Studies Prelim Papers 1 & 2 Solved Papers (2010 - 21) 3rd Edition* Disha Experts, Errorless 12 Years UPPSC General Studies Prelim Papers 1 2 Solved Papers 2010 21 consists of past 12 years Solved papers of Uttar Pradesh PSC Exam Paper 1 from 2010 2021 along with 6 Prelim Paper 2 from 2016 2021 In all the book contains 1900 MCQs with detailed explanations The USP of the book is the detailed explanation of each question The answer key has been verified with the UPPSC The book is also useful for UPSC and other PSC Exams **Bloodstained Sands** Michael G. Walling, 2017-04-20 *Bloodstained Sands* tells the untold story of the men who stormed beaches around the globe during World War II from the Sword and Juno Beaches on D Day to the sands of Iwo Jima For the men who served in America s Amphibious Forces during World War II the conflict was an unceasing series of D Days They were responsible for putting men ashore in more than 200 landings throughout the conflict most against well entrenched enemy positions *Bloodstained Sands* US Amphibious

Operations in World War II tells the story of these forgotten men for the first time tracing their operational history from Guadalcanal to Casablanca Sicily Normandy Iwo Jima and finally Okinawa The men s stories are told in their own voices with fascinating accounts from Underwater Demolition Teams Attack Transport crews and many other unsung heroes of World War II First hand interviews entries from personal diaries and Action Reports create a unique history perfectly complemented by historic illustrations and detailed maps These are timeless tales of determination sacrifice and triumph of the human spirit tales of US Amphibious Forces that for too long have gone forgotten and untold Education, Skills, and Technical Change Charles R. Hulten, Valerie A. Ramey, 2019-01-11 Over the past few decades US business and industry have been transformed by the advances and redundancies produced by the knowledge economy The workplace has changed and much of the work differs from that performed by previous generations Can human capital accumulation in the United States keep pace with the evolving demands placed on it and how can the workforce of tomorrow acquire the skills and competencies that are most in demand Education Skills and Technical Change explores various facets of these questions and provides an overview of educational attainment in the United States and the channels through which labor force skills and education affect GDP growth Contributors to this volume focus on a range of educational and training institutions and bring new data to bear on how we understand the role of college and vocational education and the size and nature of the skills gap This work links a range of research areas such as growth accounting skill development higher education and immigration and also examines how well students are being prepared for the current and future world of work *The Federal Democratic Republic of Ethiopia* International Monetary Fund, 2011-10-12 Ethiopia s growth and transformation plan GTP for the periods 2010 2011 and 2014 2015 is reviewed by the joint staff advisory note has been discussed in this study The macroeconomic framework designed to improve the GTP s growth is outlined The priority actions and critical areas for pro poor growth taken by the government are discussed in detail Implementation of framework monitoring and evaluation is also outlined Chinese Military Modernization and Force Development Anthony H. Cordesman, Ashley Hess, Nicholas S. Yarosh, 2013-10-22 China s military development has become a key focus of US security policy as well as that of virtually all Asia Pacific states This report from the CSIS Burke Chair in Strategy examines trends in Chinese strategy military spending and military forces based on Chinese defense white papers and other official Chinese sources US reporting by the Department of Defense and other defense agencies and other government sources including Japanese and Korean defense white papers and the International Monetary Fund The analysis also draws on the work of experts outside of government various research centers and nongovernmental organizations Finding the Right Capital Regulations for Insurers United States. Congress. Senate. Committee on Banking, Housing, and Urban Affairs. Subcommittee on Financial Institutions and Consumer Protection, 2015 The Man in the Dog Park Cathy A. Small, 2020-04-15 The Man in the Dog Park offers the reader a rare window into homeless life Spurred by a personal relationship with a homeless man who became her co author

Cathy A Small takes a compelling look at what it means and what it takes to be homeless Interviews and encounters with dozens of homeless people lead us into a world that most have never seen We travel as an intimate observer into the places that many homeless frequent including a community shelter a day labor agency a panhandling corner a pawn shop and a HUD housing office Through these personal stories we witness the obstacles that homeless people face and the ingenuity it takes to negotiate life without a home The Man in the Dog Park points to the ways that our own cultural assumptions and blind spots are complicit in US homelessness and contribute to the degree of suffering that homeless people face At the same time Small Kordosky and Moore show us how our own sense of connection and compassion can bring us into touch with the actions that will lessen homelessness and bring greater humanity to the experience of those who remain homeless The raw emotion of The Man in the Dog Park will forever change your appreciation for and understanding of the homeless life so many deal with outside of the limelight of contemporary society Survey of Current Business ,1944 *Minerals Yearbook* Geological Survey,Interior Department,Mines Bureau,2019-01-31 This volume covering metals and minerals contains chapters on approximately 90 commodities In addition this volume has chapters on mining and quarrying trends and on statistical surveying methods used by Minerals Information plus a statistical summary *Minerals Yearbook* Geological Survey,Interior Department,Mines Bureau,2019-01-31 This volume covering metals and minerals contains chapters on approximately 90 commodities In addition this volume has chapters on mining and quarrying trends and on statistical surveying methods used by Minerals Information plus a statistical summary **Farmers' Review** ,1886 The Commercial and Financial Chronicle ,1908 **Adapt and Be Adept** Terry L. Anderson,2021-04-01 How can markets help us adapt to the challenges of climate change Editor Terry L Anderson brings together this collection of essays featuring the work of nine leading policy analysts who argue that market forces are just as important as government regulation in shaping climate policy and should be at the heart of our response to helping societies adapt to climate change Anderson notes in his introduction that most current climate policies such as the Paris Agreement require hard to enforce collective action and focus on reducing or mitigating greenhouse gases rather than adapting to their negative effects Adaptive actions can typically deliver much more faster and more cheaply than any realistic climate policy The authors tackle a range of issues the hidden costs of renewable energy sources the political obstacles surrounding climate change policy insurance and financial instruments for pricing risk of exposure to the effects of climate change and more Reliance on emerging renewable energies and a carbon tax are not enough to prevent the effects of global warming they argue We must encourage more private action and market incentives to adapt to a rapidly changing climate The Commercial & Financial Chronicle ... ,1908 *The Street Railway Review* ,1902 **Studies in Income and Wealth** ,1937 □□□ □□•□□□David Hand□,2021-06-01 TIAI M Miula Barbara Kiser Xiao Li Meng data Adrian Smith Arno Siebes Tim Harford BBC Geert Molenberghs Electric Railway Review ,1902

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