

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	$5\,600 + 11\,000 + 20\% \times (3\,110\,000 - 1\,342\,000)$ $353\,600 \text{ (3 marks)}$ <p>OR:</p> $5\,600 + 20\% \times [(1\,768\,000 \times 10/12) + (2\,098\,000 \times 4/12)]$ $294\,667 + 69\,933 = 364\,600$ <p>2 marks 1 mark 1 mark 1 mark 1 mark 1 mark</p>	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) ✓ Operational; one part correct & brackets 691 000; 3 marks
✓ Dividends 480 000 ✓ + 750 000 ✓ Details & correctly placed 480 000 + 1 620 000 - 870 000 OR -480 000 - 1620 000 + 870 000 1 mark 1 mark 1 mark	(1 230 000) ✓ Operational one part correct & brackets 1 230 000; 3 marks
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) ✓ Operational one part correct & brackets 4 381 000; 2 marks
✓ 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 2 400 000; 1 mark
✓ Share buy-back 50 000 x R9,50 Details & correctly placed	(475 000) ✓ ✓ correct & brackets 475 000; 1 mark
✓ Change in loan Details & correctly placed	400 000 ✓ ✓ correct & no brackets 400 000; 1 mark
Net change in cash and cash equivalents	(2 989 500) ✓ Operational
Cash and cash equivalents at beginning of year	2 488 000
Cash and cash equivalents at end of year	(501 500) ✓ [X]*

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

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

Memorandum Of Accounting 2014 Grade10

**United States. Army. Quartermaster
Corps**



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Audit and Accounting Guide - Depository and Lending Institutions AICPA,2018-09-10 The 2018 edition of this financial institution industry standard resource offers clear and practical guidance of audit and accounting issues such as transfers and servicing troubled debt restructurings financing receivables and the allowance for loan losses and fair value accounting It also provides direction for institutions assessing their operations and internal controls for regulatory considerations as well as discussions on existing regulatory reporting matters *Minerals Yearbook* Mines Bureau,Geological Survey,Interior Department,2018-04-19 *Minerals Yearbook 2014 V 3 Area Reports International Asia and the Pacific Volume III Area Reports International* is published as four separate reports These regional reports contain the latest available minerals data on more than 180 foreign countries and discuss the importance of minerals to the economies of these nations and the United States Each report begins with an overview of the region s mineral industries during the year It continues with individual country chapters that examine the mining refining processing and use of minerals in each country of the region and how each country s mineral industry relates to U S industry Most chapters include production tables and industry structure tables information about Government policies and programs that affect the country s mineral industry and an outlook section *Minerals Yearbook* Geological Survey,Interior Department,Mines Bureau,2019-02-15 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

Military Construction, Veterans Affairs, and Related Agencies Appropriations for 2015 United States. Congress. House. Committee on Appropriations. Subcommittee on Military Construction, Veterans Affairs, and Related Agencies,2014

Budget of the U.S. Government, Appendix ,2013-04-10 Presents detailed information on individual programs and appropriation accounts that constitute the budget Includes for each Government department and agency the text of proposed appropriations language budget schedules for each account new legislative proposals and explanations of the work to be performed and the funds needed and proposed general provisions applicable to the appropriations of entire agencies or groups of agencies *The Budget of the United States Government* United States. Office of Management and Budget,2015

Mapping Power Navroz K. Dubash,2018-08-22 Electricity is critical to enabling India s economic growth and providing a better future for its citizens In spite of several decades of reform the Indian electricity sector is unable to provide high quality and affordable electricity for all and grapples with the challenge of poor financial and operational performance To understand why Mapping Power provides the most comprehensive analysis of the political economy of electricity in India s states With chapters on fifteen states by scholars of state politics and electricity this volume maps the political and economic forces that constrain and shape decisions in electricity distribution Contrary to conventional wisdom it concludes that attempts to depoliticize the sector are misplaced and could worsen outcomes Instead it suggests that a historically grounded

political economy analysis helps understand the past and devise reforms to simultaneously improve sectoral outcomes and generate political rewards These arguments have implications for the challenges facing India s electricity future including providing electricity to all implementing government reform schemes and successfully managing the rise of renewable energy

Manual for the Quartermaster Corps, United States Army, 1916 ... United States. Army. Quartermaster Corps,1917 **Appendix, Budget of the United States Government, Fy 2015** Executive Office Of The President,Office of Office of Management and Budget (U.S.),2014-04-15 Presents detailed information on individual programs and appropriation accounts that constitute the budget Includes for each Government department and agency the text of proposed appropriations language budget schedules for each account new legislative proposals and explanations of the work to be performed and the funds needed and proposed general provisions applicable to the appropriations of entire agencies or groups of agencies *Manual for the Quartermaster Corps, United States Army, 1916* United States. Army. Quartermaster Corps,1917 **Presidential Leadership and National Security** Richard S. Conley,2017-10-31 This book assesses the foreign policy legacy of the Obama administration through the lens of national security and leadership Timely accessible chapters authored by leading scholars of presidential and international politics cover White House Cabinet relations Congress and War Powers challenges including the Iran nuclear deal ISIS and the closing of Guantanamo Bay drone strikes the New Cold War with Russia and the ways in which the Obama foreign policy legacy shaped the 2016 presidential election In particular the book explores the philosophical basis of counter terrorism strategy in the Obama administration and traces how precepts differed from the administration of George W Bush More generally the book contributes to an understanding of the distinctive interplay between the formal constitutional powers of the president and the use of informal executive powers in the quest for peace and security Finally the book surveys the challenges that Donald J Trump faces in the transition to the new presidential administration World Energy Handbook Slobodan Petrovic,2023-09-30 World Energy Handbook presents an overview of the energy systems of selected countries in Africa Asia the Americas and Europe It is a complete guide to energy history and generation in these countries including renewable energy storage and use The authors follow the same analytical approach for each country to construct comprehensive surveys of all aspects of energy systems examining the advantages and disadvantages of each country s energy infrastructures The handbook aims to raise awareness about the condition and deficiencies of energy systems in developing countries and the potential for the countries to improve grow and advance the technologies for energy generation especially by turning to renewable energy sources to increase energy storage capacities and optimizing the way subsystems are integrated The book serves as a must have guide for decision makers investors business people and other professionals to understand the global distribution of energy generation transmission and each country s carbon footprint and identify opportunities for energy system improvement worldwide Minerals Yearbook Mines Bureau,Geological Survey,Interior Department,2018-04-19 Minerals Yearbook 2014 V 3 Area

Reports International Asia and the Pacific Volume III Area Reports International is published as four separate reports These regional reports contain the latest available minerals data on more than 180 foreign countries and discuss the importance of minerals to the economies of these nations and the United States Each report begins with an overview of the region's mineral industries during the year It continues with individual country chapters that examine the mining refining processing and use of minerals in each country of the region and how each country's mineral industry relates to U S industry Most chapters include production tables and industry structure tables information about Government policies and programs that affect the country's mineral industry and an outlook section

Code of Federal Regulations United States. Department of Agriculture, 2015 Special edition of the Federal register containing a codification of documents of general applicability and future effect as of with ancillaries

Code of Federal Regulations ,2015 Special edition of the Federal Register containing a codification of documents of general applicability and future effect with ancillaries

Tainted Earth Marianne Sullivan, 2014-01-23 Smelting is an industrial process involving the extraction of metal from ore During this process impurities in ore including arsenic lead and cadmium may be released from smoke stacks contaminating air water and soil with toxic heavy metals The problem of public health harm from smelter emissions received little official attention for much of the twentieth century Though people living near smelters periodically complained that their health was impaired by both sulfur dioxide and heavy metals for much of the century there was strong deference to industry claims that smelter operations were a nuisance and not a serious threat to health It was only when the majority of children living near the El Paso Texas smelter were discovered to be lead exposed in the early 1970s that systematic independent investigation of exposure to heavy metals in smelting communities began Following El Paso an even more serious lead poisoning epidemic was discovered around the Bunker Hill smelter in northern Idaho In Tacoma Washington a copper smelter exposed children to arsenic a carcinogenic threat Thoroughly grounded in extensive archival research *Tainted Earth* traces the rise of public health concerns about nonferrous smelting in the western United States focusing on three major facilities Tacoma Washington El Paso Texas and Bunker Hill Idaho Marianne Sullivan documents the response from community residents public health scientists the industry and the government to pollution from smelters as well as the long road to protecting public health and the environment Placing the environmental and public health aspects of smelting in historical context the book connects local incidents to national stories on the regulation of airborne toxic metals The nonferrous smelting industry has left a toxic legacy in the United States and around the world Unless these toxic metals are cleaned up they will persist in the environment and may sicken people children in particular for generations to come The twentieth century struggle to control smelter pollution shares many similarities with public health battles with such industries as tobacco and asbestos where industry supported science created doubt about harm and reluctant government regulators did not take decisive action to protect the public's health

Financial Integration in Latin America International Monetary Fund. Western

Hemisphere Dept., International Monetary Fund. Monetary and Capital Markets Department, International Monetary Fund. Research Dept., International Monetary Fund. Legal Dept., 2016-04-03 Many Latin American economies have experienced significant reductions in growth recently as a result of the end of the commodity super cycle and the rebalancing of China's growth and a number of global banks have been leaving the region. Although Latin American countries were generally less affected by the global financial crisis GFC than other regions, the region continues also to suffer from the protracted sluggish growth in advanced economies. In addition, there has since 2008 been a withdrawal of global banks from the region, thus potentially worsening access to credit or reducing competition in the financial sector. More broadly, the GFC demonstrated that extreme economic volatility can originate from outside the region rather than internally as was the experience of the 1980s and 1990s.

From Black Gold to Frozen Gas Michael D. Tusiani, 2023-08-29 Today Qatar is among the world's wealthiest countries. Its rich hydrocarbon resources have transformed this small Gulf state into an energy powerhouse, funded its outsized global ambitions, and allowed it to forge an identity separate from those of its large and powerful neighbors. Drawing on Michael D. Tusiani's firsthand accounts and deep personal experience in the energy sector and Anne Marie Johnson's years of reporting, this book explores how Qatar became a major player in the global energy market. It follows the twists and turns of Qatar's road to riches, from the first interest by British and American oil companies in the 1920s to the decades it took to develop the North field, the world's largest gas field, following its discovery in 1971, through the country's emergence as one of the world's leading exporters of liquefied natural gas (LNG) in the 2000s. *From Black Gold to Frozen Gas* details the technical, financial, and political challenges involved in getting Qatar's first LNG projects off the ground. It shows how, despite missteps and setbacks, the foundations of today's Qatar were laid over many decades. And it chronicles epic rivalries within the ruling Al Thani family, among oil companies, and in the geopolitics of the energy landscape. Part historical analysis, part in-the-room narrative, *From Black Gold to Frozen Gas* is the definitive account of oil and gas development in Qatar.

Under New Public Management Alison I. Griffith, Dorothy E. Smith, 2014-09-17 The institutional ethnographies collected in *Under New Public Management* explore how new managerial governance practices coordinate the work of people doing front-line work in public sectors such as health, education, social services, and international development, and people managing in the private sector. In these fields, organizations have increasingly adopted private sector management techniques such as standardized and quantitative measures of performance and an obsession with cost reductions and efficiency. These practices of new public management are changing the ways in which front-line workers engage with their clients, students, or patients. Using research drawn from Canada, the United States, Australia, and Denmark, the contributors expose how standardized managerial requirements are created and applied, and how they affect the practicalities of working with people whose lives and experiences are complex and unique.

The Athenaeum, 1914

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