

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 (3 marks) OR: $5\ 600 + 20\% \times \left[\frac{1\ 768\ 000 \times 10}{12} + \frac{(2\ 098\ 000 \times 4)}{12} \right]$ $\text{294 667} \quad \quad \quad \text{69 933}$	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 691 000: 3 marks
✓ 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) ✓ Operational 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 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] *

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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**United States. Congress. Senate.
Committee on Appropriations.
Subcommittee on Departments of
Labor, Health and Human Services,
Education, and Related Agencies**

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Manual of Accounting Narrative Reporting 2014 PwC, 2013-01-01 UK companies are governed by legal and other regulatory requirements impacting elements of financial statements that are common to users of both IFRS and UK GAAP. These are often referred to as the front half of the financial statements. This publication contains the guidance applicable to all UK companies regardless of the GAAP under which their financial statements are prepared. Written by PwC's UK Assurance Risk and Quality team, the manual includes practical advice based on PwC's work advising clients, partners and staff. The book will be of particular interest to finance directors, accountants, legal practitioners, company administrators, financial advisors and auditors. This year's edition provides guidance for UK quoted companies on the front half of financial statements including many illustrations and examples. Key updates from previous edition include: Updated guidance for new external guidance and legislation including FRC UK Corporate governance code and 2013 Statutory instruments regulations. New real life examples from accounts. *AR 600-20 11/06/2014 ARMY COMMAND POLICY, Survival Ebooks* US Department Of Defense, www.survivalebooks.com, Department of Defense, Delene Kvasnicka, United States Government US Army, United States Army, Department of the Army, U. S. Army, Army, DOD, The United States Army, AR 600 20 11 06 2014 ARMY COMMAND POLICY Survival Ebooks. Wiley GAAP 2014 Joanne M. Flood, 2013-10-16 The most practical authoritative guide to GAAP. Wiley GAAP 2014 contains complete coverage of all levels of GAAP indexed to the ASC. Wiley GAAP renders GAAP more understandable and accessible for research and has been designed to reduce the amount of time and effort needed to solve accounting research issues. Providing interpretive guidance and a wealth of real world content, rich examples and illustrations, this invaluable guide offers clear, user friendly guidance on every pronouncement including FASB Technical Bulletins, AcSEC Practice Bulletins, FASB Implementation Guides, AICPA Statements of Position and AICPA Accounting Interpretations. Offers insight into the application of complex financial reporting rules. Contains detailed index for easy reference use. Includes a comprehensive cross reference of accounting topics to the FASB codification system. With easy to access information, this reliable resource offers complete coverage of the entire GAAP hierarchy. Charter School Report Card Shawgi Tell, 2016-04-01 What is a charter school? Where do they come from? Who promotes them and why? What are they supposed to do? Are they the silver bullet to the ills plaguing the American public education system? This book provides a comprehensive and accessible overview and analysis of charter schools and their many dimensions. It shows that charter schools as a whole lower the quality of education through the privatization and marketization of education. The final chapter provides readers with a way toward rethinking and remaking education in a way that is consistent with modern requirements. Society and its members need a fully funded, high quality public education system open to all and controlled by a public authority. Freight Derivatives and Risk Management in Shipping Manolis G. Kavussanos, Dimitris A. Tsouknidis, Ilias D. Visvikis, 2021-04-29 This advanced practical textbook deals with the issue of risk analysis, measurement and management in

the shipping industry It identifies and analyses the sources of risk in the shipping business and explores in detail the traditional and modern strategies for risk management at both the investment and operational levels of the business The special features and characteristics of all available freight derivative products are compared and contrasted between them Practical applications of derivatives are showcased through realistic practical examples while a number of concepts across the contents of this book appear for the first time in the literature The book also serves as the reference point for researchers in the area helping them to enhance their knowledge of risk management and derivatives in the shipping industry but also to students at both undergraduate and postgraduate levels Finally it provides a comprehensive manual for practitioners wishing to engage in the financial risk management of maritime business This second edition has been fully updated in order to incorporate the numerous developments in the industry since its first edition in 2006 New chapters have been introduced on topics such as Market Risk Measurement Credit Risk and Credit Derivatives and Statistical Methods to Quantify Risk Furthermore the second edition of this book builds upon the successful first edition which has been extensively i taught in a number of Universities around the world and ii used by professionals in the industry Shipowners professionals in the shipping industry risk management officers credit officers traders investors students and researchers will find the book indispensable in order to understand how risk management and hedging tools can make the difference for companies to remain competitive and stay ahead of the rest

Cardiac Emergencies, An Issue of Cardiology Clinics, E-Book Ran Lee,2024-04-22 In this issue of Cardiology Clinics guest editor Dr Ran Lee brings his considerable expertise to the topic of Cardiac Emergencies Top experts discuss common acute cardiac conditions frequently encountered in ER and ICU settings their pathophysiology and epidemiology as well as diagnosis and management considerations As the overall patient population becomes more complex with competing comorbidities management of the acute cardiac care patient is also becoming equally sophisticated and this issue reviews up to date strategies for optimal care Contains 13 relevant practice oriented topics including acute coronary syndrome in the 21st century CICU cardiac tamponade acute heart failure from ED to the ICU cardiogenic shock and mechanical circulatory support devices incessant electrical storm cardiac trauma pulmonary hypertension emergencies and more Provides in depth clinical reviews on cardiac emergencies offering actionable insights for clinical practice Presents the latest information on this timely focused topic under the leadership of experienced editors in the field Authors synthesize and distill the latest research and practice guidelines to create clinically significant topic based reviews

Ethics in Psychology and the Mental Health Professions Gerald P. Koocher,Patricia Keith-Spiegel,2016 The completely updated fourth edition of Ethics in Psychology and the Mental Health Professions considers many of the ethical questions and dilemmas that mental health professionals encounter in their everyday practice research and teaching

Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations for Fiscal Year 2017 United States. Congress. Senate. Committee on Appropriations. Subcommittee on Departments of Labor, Health and Human Services,

Education, and Related Agencies,2017 **Academic Standards in Higher Education** Nicola Reimann,Ian Sadler,Jennifer Hill,2024-08-15 Academic standards in higher education are important but largely misunderstood This book examines the notion of academic standards explaining what they are and why they are important and identifying the many myths that surround them Based on the lessons learnt from the UK wide Degree Standards Project which developed piloted and evaluated a professional development course on degree standards aimed at external examiners the book offers practical suggestions for ways in which higher education staff can develop a more sophisticated understanding of standards It discusses the implications of rethinking academic standards for higher education policy and practice through examples and case studies derived from research evidence the Degree Standards Project and contributors own experience and expertise As a broader approach to assessment literacy this volume aims to develop readers standards literacy by challenging routine practices and proposing promising alternatives Written with a diverse readership in mind this book is relevant to discipline based academics quality officers academic developers university leaders and managers as well as policy makers

Advanced Imaging and Mapping in Brain Tumors Nico Sollmann,Alexandra Golby,Sandro M. Krieg,2022-12-02

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molarity has units of $\frac{\text{mol}}{\text{liter}}$ which can be abbreviated as molar or M pronounced molar the molar concentration of the solute is sometimes abbreviated by putting square brackets around the chemical formula of

web molarity is the number of moles of a substance per litre of solution also known as molar concentration a capital m signifies solutions labelled with molar concentration a 1.0 M solution contains 1 mole of solute per litre of solution molality is the number of solute moles per kilogram

web 1 molarity mv mass molar mass x 0 4500 l 0 825 g 141 9579 g mol x 0 0129 m 2 molality 0 825 g 141 9579 g mol 0 00581158 mol 0 00581158 mol 0 4500 kg 0 0129 m 3 mole fraction na 2 hpo 4 0 825 g 141 9579 g mol 0 00581158 mol h 2 o 450 0 g 18 015 g mol 24 97918401 mol

web apr 7 2014 molarity moles of solute liters of solution 8 4 2 2 a first convert 250 ml to liters 250 1000 0 25 then calculate molarity 5 moles 0 25 liters 20 m 3 c a solution with molarity 2 requires 2 m of n a oh per liter so 4 x 2 8 m 4 a a solution of molarity 1 5 m requires 1 5 mol of na to every litre of solvent

web answer the correct option is c explanation the molarity of a mixture mmix can be calculated using the following formula

$$m_{mix} = \frac{m_1 + m_2 + m_3 + m_4 + m_5}{V_1 + V_2 + V_3 + V_4 + V_5} \times 1000$$
 with increase in temperature which of these changes a molality b fraction of solute present in water

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web determine the molarity for each of the following solutions 0 444 mol of CoCl_2 in 0 654 l of solution 98 0 g of phosphoric

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