

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> $5\ 600 + 20\% \times \left[\frac{1\ 768\ 000 \times 10}{12} + \frac{2\ 098\ 000 \times 4}{12} \right]$ $294\ 667 + 69\ 933 = 364\ 600$	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] *

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* 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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Grade 1 November 2014 Accounting:

Education Savings Accounts Nat Malkus, Adam Peshek, Gerard Robinson, 2017-03-16 School choice has been central to American education policy debate for a quarter century But throughout school choice has been just that school choice In a potentially profound development Education Savings Accounts ESAs reimagine parent choice in ways that may upend many assumptions that have framed issues of school choice in the past ESAs offer something wholly new allowing parents to customize their child's education by stitching together traditional schools and different education providers including tutors therapists online and blended models Of course a raft of new questions and potential challenges accompany these new ESA programs which in 2015 existed in five states Arizona Florida Mississippi Nevada and Tennessee and were introduced by legislators in another sixteen Yet for all their potential import ESAs are barely understood This volume seeks to provide a comprehensive fair minded treatment of ESAs and will address the rationale for them the challenges they pose what it takes for them to work and the political and legal dynamics at play *Engineering Technology, Engineering Education and Engineering Management* Deyao Tan, 2015-06-25 This volume contains papers presented at the International Conference on Engineering Technologies Engineering Education and Engineering Management ETEEEM 2014 Hong Kong 15 16 November 2014 A wide variety of topics is included in the book Engineering Education Education Engineering and Technology Methods and Learning Mechanism **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 **Minerals Yearbook** Mines Bureau, Geological Survey, Interior Department, 2018-04-19 This edition of the U S Geological Survey USGS Minerals Yearbook discusses the performance of the worldwide minerals and materials industries during year 2013 and provides background information to assist in interpreting that performance These annual reviews are designed to provide timely statistical data on mineral commodities in various countries This volume covers data from Asia and the Pacific Each report includes sections on government policies and programs environmental issues trade and production data industry structure and ownership commodity sector developments infrastructure and a summary outlook Audience Government employees and contractors as well as businesses and employees all working in mineral related trades especially with interests in statistics about mineral commodities overseas will find this resource invaluable **Minerals Yearbook** Mines Bureau, Geological Survey, Interior Department, 2018-04-19 The region of Europe and Central Eurasia defined in this volume encompasses territory that extends from the Atlantic Coast of Europe to the Pacific Coast of the Russian Federation It includes the British Isles Iceland and Greenland a self governing part of the Kingdom of Denmark Included are mineral commodity outlook tables plus global overview research for particularly commodities within a specific regions countries are presented throughout the text Manufacturers of these metals and

commodities along with trade brokers that may specialize in imports and exports political scientists and economists may also be interested in this volume Students pursuing research on specific metals and mineral commodities for world economy courses may be interested in this volume

Opening Credit Justin McGowan,Duncan Sankey,2015-04-08 As a result of prevailing monetary conditions since the global financial crisis the world has witnessed unprecedented growth in global corporate credit markets Yet despite the trillions of dollars put to work in the debt capital markets corporate credit is still an unfamiliar concept to most investors compared to other asset classes such as equities and commodities Every red top newspaper and 24 hour news service is happy to report the latest twitch in the Dow FTSE or Stoxx indices but momentous moves in the iBoxx or iTraxx go unmentioned And whereas many a talking head is happy to pose as an equity analyst few feel comfortable venturing into the arcana of credit Yet the corporate credit market as the authors of this new book show is both materially larger than its equity peer and has shown more attractive risk reward characteristics over the last 90 odd years In *Opening Credit* career credit professionals Justin McGowan and Duncan Sankey aim to redress this by drawing on their more than 50 years collective experience in the field to elucidate a practitioner s approach to corporate credit investment Whilst explaining the basics of traditional credit analysis and affirming its value McGowan and Sankey also caution against its shortcomings They demonstrate the need both to penetrate the veil of accounting to get to the economic reality behind the annuals and interim numbers and to analyse the individuals that drive them the key executives and board members They employ a range of cogent and easy to follow case studies to illustrate the value of their executive and governance led approach which places management front and centre in understanding corporate credit *Opening Credit* will appeal to all those seeking a better understanding of corporate credit including analysts looking to develop their skills fund managers especially those with an eye to SRI bankers IFAs financial journalists academics and students of finance

Minerals Yearbook Geological Survey,Interior Department,Mines Bureau,2018-04-19 This volume of the *Minerals Yearbook* provides an annual review of mineral production and trade and of mineral related government and industry developments in more than 175 foreign countries It is normally published in separate books that cover specific regions In this publication the regional books are combined into one commemorative volume These annual reviews are designed to provide timely statistical data on mineral commodities in various countries Each report includes sections on government policies and programs environmental issues trade and production data industry structure and ownership commodity sector developments infrastructure and a summary outlook More information is available on the three volumes of the *Minerals Yearbook* Regional Areas Covered Africa and the Middle East Asia and the Pacific Europe and Central Eurasia North America Central America and the Caribbean South America

The Omega Principle Paul Greenberg,2018-07-10 By the bestselling author of *Four Fish* and *American Catch* an eye opening investigation of the history science and business behind omega 3 fatty acids the miracle compound whose story is intertwined with human health and the future of our planet Omega 3 fatty acids have long

been celebrated by doctors and dieticians as key to a healthy heart and a sharper brain In the last few decades that promise has been encapsulated in one of America s most popular dietary supplements Omega 3s are today a multi billion dollar business and sales are still growing apace even as recent medical studies caution that the promise of omega 3s may not be what it first appeared But a closer look at the omega 3 sensation reveals something much deeper and more troubling The miracle pill is only the latest product of the reduction industry a vast global endeavor that over the last century has boiled down trillions of pounds of marine life into animal feed fertilizer margarine and dietary supplements The creatures that are the victims of that industry seem insignificant to the untrained eye but turn out to be essential to the survival of whales penguins and fish of all kinds including many that we love to eat Behind these tiny molecules is a big story of the push and pull of science and business of the fate of our oceans in a human dominated age of the explosion of land food at the expense of healthier and more sustainable seafood of the human quest for health and long life at all costs James Beard Award winning author Paul Greenberg probes the rich and surprising history of omega 3s from the dawn of complex life when these compounds were first formed to human prehistory when the discovery of seafood may have produced major cognitive leaps for our species and on to the modern era when omega 3s may point the way to a bold new direction for our food system With wit and boundless curiosity Greenberg brings us along on his travels from Peru to Antarctica from the Canary Islands to the Amalfi Coast to reveal firsthand the practice and repercussions of our unbalanced way of eating Rigorously reported and winningly told *The Omega Principle* is a powerful argument for a more deliberate and forward thinking relationship to the food we eat and the oceans that sustain us ["Code of Massachusetts regulations, 2014"](#) ,2014 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020 **Power and Energy** Richard Kong,2015-05-06 *Power and Energy* contains 86 selected papers from the International Conference on Power and Energy CPE 2014 Shanghai China 29 30 November 2014 and presents a wide range of topics Energy management planning and policy making Energy technologies and environment Energy prospects Conventional and renewable power generation Power system man [Public Management](#) Carolyn J. Hill,Laurence E. Lynn Jr,2015-09-23 Managing in the public sector requires an understanding of the interaction between three distinct dimensions administrative structures organizational cultures and the skills of individual managers Public managers must produce results that citizens and their representatives expect from their government while fulfilling their constitutional responsibilities In *Public Management Thinking and Acting in Three Dimensions* authors Carolyn J Hill and Laurence E Lynn Jr argue that one size fits all approaches are inadequate for dealing with the distinctive challenges that public managers face Drawing on both theory and detailed case studies of actual practice the authors show how public management that is based on applying a three dimensional analytic framework structure culture and craft to specific management problems is the most effective way to improve the performance of America s unique scheme of governance in accordance with the rule of law The book educates

readers to be informed citizens and prepares students to participate as professionals in the world of public management

Minerals Yearbook Geological Survey, Interior Department, Mines Bureau, 2016 This volume of the Minerals Yearbook provides an annual review of mineral production and trade and of mineral related government and industry developments in more than 175 foreign countries These annual reviews are designed to provide timely statistical data on mineral commodities in various countries Evaluation of WHO 13th General Programme of Work World Health Organization, 2025-02-04 In April

2023 as WHO celebrated its 75th anniversary and embarked on the preparations for the 14th General Programme of Work GPW14 it became imperative to engage in a thoughtful reflection on the achievements and insights gained from past endeavours The evaluation of GPW13 the 13th General Programme of Work plays a pivotal role in this process by serving as a vital tool for assessing effectiveness The primary objective of this evaluation is to offer a comprehensive and impartial analysis of GPW13's outcomes accomplishments and hurdles encountered along the way It also provided valuable inputs to the GPW14 formulation on a real time basis *Acceptances, Trade and Bankers'* Park Mathewson, 1921 *Handbook of*

Obesity in Obstetrics and Gynecology Tahir A. Mahmood, Chu Chin Lim, 2023-01-12 Selected for Doody's Core Titles 2024 in Obstetrics Gynecology *Handbook of Obesity in Obstetrics and Gynecology* addresses all aspects of general obstetrics and gynecology in obese patients providing evidence based guidance for the treatment and management of gynecological problems and pregnancy related care in obese women The book is a valuable resource for junior doctors residents and obstetricians and gynecologists looking for a comprehensive guide that addresses the most relevant aspects of obstetric and gynecologic care that are impacted by obesity an increasingly prevalent condition The rising prevalence of global obesity is of public health concern hence obese women suffer from a higher incidence of menstrual disorders polycystic ovaries infertility issues and more In pregnancy obesity is associated with an increased risk of early pregnancy loss recurrent pregnancy loss fetal developmental abnormalities thrombo embolic disease gestational diabetes dysfunctional labor post partum hemorrhage and difficult operative deliveries Provides a compact portable and comprehensive book that is a useful resource for patient management and decision making in daily practice Presents practical advice along with key evidence based guidelines on the treatment and management of all aspects of general obstetrics and gynecology in obese patients Includes concise information along with up to date research in obesity providing a quick reference for office and bedside management **Mosby's**

Oncology Nursing Advisor E-Book Susan Maloney-Newton, Margie Hickey, Jeannine M. Brant, 2016-09-10 NEW Updated evidence based content reflects the latest national and international quality standards regarding various cancer types major drug and non drug treatments treatment protocols and approaches to symptom management NEW Nursing Practice Considerations section incorporates information on communication cultural considerations ethical considerations safe and quality care evidence based practice patient navigation and patient education NEW 17 new chapters cover topics including myelofibrosis neuroendocrine cancers tumor treating fields oral adherence clinical trials epistaxis hypersensitivity reactions

hypertension hyperglycemia nail changes ocular and visual changes rashes survivorship quality and safety evidence based practice nurse navigation and patient education NEW Expanded content on patient education keeps readers on top of best practices in this critical area NEW High quality electronic patient teaching handouts are evidence based and have been vetted by practicing nurses Popular Music, Cultural Politics and Music Education in China Wai-Chung Ho, 2016-12-08 While attention has been paid to various aspects of music education in China to date no single publication has systematically addressed the complex interplay of sociopolitical transformations underlying the development of popular music and music education in the multilevel culture of China Before the implementation of the new curriculum reforms in China at the beginning of the twenty first century there was neither Chinese nor Western popular music in textbook materials Popular culture had long been prohibited in school music education by China's strong revolutionary orientation which feared spiritual pollution by Western cultures However since the early twenty first century education reform has attempted to help students deal with experiences in their daily lives and has officially included learning the canon of popular music in the music curriculum In relation to this topic this book analyses how social transformation and cultural politics have affected community relations and the transmission of popular music through school music education Ho presents music and music education as sociopolitical constructions of nationalism and globalization Moreover how popular music is received in national and global contexts and how it affects the construction of social and musical meanings in school music education as well as the reformation of music education in mainland China is discussed Based on the perspectives of school music teachers and students the findings of the empirical studies in this book address the power and potential use of popular music in school music education as a producer and reproducer of cultural politics in the music curriculum in the mainland **Investment Laws in Muslim Countries Handbook Volume 1 Investment Laws, Regulations and Opportunities in Selected Countries** IBP, Inc., 2015-03-25 Investment Laws in Muslim Countries Handbook Volume 1 Investment Laws Regulations and Opportunities in Selected Countries *Minerals Yearbook, 2013, Area Reports: International, Asia and the Pacific* U. S. Government Printing Office, 2017-02-15 This edition of the U S Geological Survey USGS Minerals Yearbook discusses the performance of the worldwide minerals and materials industries during year 2013 and provides background information to assist in interpreting that performance These annual reviews are designed to provide timely statistical data on mineral commodities in various countries This volume covers data from Asia and the Pacific Each report includes sections on government policies and programs environmental issues trade and production data industry structure and ownership commodity sector developments infrastructure and a summary outlook Audience Government employees and contractors as well as businesses and employees all working in mineral related trades especially with interests in statistics about mineral commodities overseas will find this resource invaluable Check out our Minerals Metals publications here <https://bookstore.gpo.gov/catalog/science/technology/minerals/metals> Other print volumes in the Minerals Yearbook series are available here <https://bookstore.gpo.gov/catalog/science/technology/minerals>

bookstore gpo gov catalog science technology minerals metals minerals yearbook [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

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