

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) <p>OR:</p> $5\ 600 + 20\% \times \left[\frac{1\ 768\ 000 \times 10}{12} + \frac{2\ 098\ 000 \times 4}{12} \right]$ $\text{294 667} \quad \quad \quad \text{69 933}$	one part correct 370 200 ✓

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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 Operation: one part correct & brackets
✓ 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 1 230 000: 3 marks 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) ✓ Operational 4 381 000: 2 marks 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 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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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

The Law and Policy of Biofuels Yves Le Bouthillier,Annette Cowie,Paul Martin,Heather McLeod-Kilmurray,2016-05-27 In the last twenty years the biofuels industry has developed rapidly in many regions of the world This timely book provides an in depth and critical study of the law and policies in many of the key biofuels producing countries such as Brazil China and the US as well as the EU and a number of other countries where this industry is quickly developing Drawing on a range of disciplines the contributors examine the roles of the public and private sectors in the governance of biofuels They discuss topics such as sustainability and biofuels and provide a critical review of regulatory regimes for biofuels They conclude by proposing recommendations for more effective and efficient biofuel policies Academics working in the area of renewable energy and students in environmental law will find this book to be of interest It will also be of use to policy makers around the world looking to learn from various existing regimes

Contributors G Berndes M Brand o A Cowie A Cowie K S Dahmann J De Beer O Englund L B Fowler A Genest L Guo M H Labrie Y Le Bouthillier E Le Gal O J Lim Tung W E Mabee F Maes L D Malo M Mansoor P Martin H Mcleod Kilmurray M J F Montefrio B E Olsen R O Owino P Pereira De Andrade M Powers A R nne P M Smith T Smith S Soimakallio I Stupak V M Tafur A R Taylor

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DHS Financial Management United States. Congress. House. Committee on Homeland Security. Subcommittee on Oversight and Management Efficiency,2014 *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 Parliamentary

Papers Great Britain. Parliament. House of Commons,1968 **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 **Sessional Papers** Great Britain. Parliament. House of Commons,1967 **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 Budget of the United States Government United States. Office of Management and Budget,2014 **The Budget of the United States Government** United States. Office of Management and Budget,2015 **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 **The Athenaeum** ,1914 *Bulletin of the Atomic Scientists* ,1995-09 *Colorado School Laws* Colorado,2011 *World Wildlife Crime Report* United Nations Publications,2016 The trafficking of wildlife is increasingly recognized as both a specialized area of organized crime and a significant threat to many plant and animal species The World Wildlife

Crime Report 2016 takes stock of the present wildlife crime situation with a focus on illicit trafficking of specific protected species of wild fauna and flora and provides a broad assessment of the nature and extent of the problem at the global level It includes a quantitative market assessment and a series of in depth illicit trade case studies India Rubber World and Electrical Trades Review John Robertson Dunlap, Henry Clemens Pearson, 1947 **India Rubber World** ,1946

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