

**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
<b>a</b>	6 740 000 – 2 689 000 <span style="float: right;">no part marks</span>	4 051 000 ✓✓
<b>b</b>	140 000 – 33 600 <span style="float: right;">no part marks</span>	106 400 ✓✓
<b>c</b>	$5\,600 + 11\,000 + 20\% \times (3\,110\,000 - 1\,342\,000)$ $353\,600$ (3 marks) <b>OR:</b> 2 marks 1 mark 1 mark 1 mark 1 mark 1 mark $5\,600 + 20\% \times [(1\,768\,000 \times 10/12) + (2\,098\,000 \times 4/12)]$ $294\,667 + 69\,933$	one part correct 370 200 ✓

12

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

<b>Cash flow from operating activities</b>	(1 039 900) <span style="float: right;">✓ Operational</span>
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) <span style="float: right;">✓ Operational; one part correct &amp; brackets</span> 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) <span style="float: right;">✓ Operational one part correct &amp; brackets</span> 1 230 000; 3 marks
<b>Cash flow from investing activities</b>	(4 274 600) <span style="float: right;">✓ Operational</span>
✓ Purchase of fixed assets 4 051 000 ✓ + 330 000 ✓ Details & correctly placed see 4.1 a	(4 381 000) <span style="float: right;">✓ Operational one part correct &amp; brackets</span> 4 381 000; 2 marks
✓ Proceeds from disposal of fixed assets Details & correctly placed	106 400 <span style="float: right;">✓ See 4.1b &amp; no brackets</span>
<b>Cash flow from financing activities</b>	2 325 000 <span style="float: right;">✓ Operational</span>
✓ Proceeds from the sale of shares Details & correctly placed	2 400 000 ✓ <span style="float: right;">✓ correct &amp; no brackets</span> 2 400 000; 1 mark
✓ Share buy-back 50 000 x R9,50 Details & correctly placed	(475 000) ✓ <span style="float: right;">✓ correct &amp; brackets</span> 475 000; 1 mark
✓ Change in loan Details & correctly placed	400 000 ✓ <span style="float: right;">✓ correct &amp; no brackets</span> 400 000; 1 mark
<b>Net change in cash and cash equivalents</b>	(2 989 500) <span style="float: right;">✓ Operational</span>
<b>Cash and cash equivalents at beginning of year</b>	2 488 000
<b>Cash and cash equivalents at end of year</b>	(501 500) <span style="float: right;">✓ [X]*</span>

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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)

# Gradeaccounting Memorandum For 2014 Final Examination

**Mines Bureau, Geological  
Survey, Interior Department**



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**AR 40-400 07/08/2014 PATIENT ADMINISTRATION , Survival Ebooks** Us Department Of Defense, [www.survivalebooks.com](http://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 40 400 07 08 2014 PATIENT ADMINISTRATION Survival Ebooks     **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     *DHS Financial Management* United States. Congress. House. Committee on Homeland Security. Subcommittee on Oversight and Management Efficiency, 2014     **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     *Military Construction, Veterans Affairs, and Related Agencies Appropriations* United States. Congress. House. Committee on Appropriations. Subcommittee on Military Construction, Veterans Affairs, and Related Agencies, 2015     *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     *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     Manual for the Quartermaster Corps, United States Army, 1916 ... United

States. Army. Quartermaster Corps,1917      *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

*American Business Since 1920* Thomas K. McCraw,William R. Childs,2017-11-30 Tells the story of how America s biggest companies began operated and prospered post World War I This book takes the vantage point of people working within companies as they responded to constant change created by consumers and technology It focuses on the entrepreneur the firm and the industry by showing from the inside how businesses operated after 1920 while offering a good deal of Modern American social and cultural history The case studies and contextual chapters provide an in depth understanding of the evolution of American management over nearly 100 years *American Business Since 1920 How It Worked* presents historical struggles with decision making and the trend towards relative decentralization through stories of extraordinarily capable entrepreneurs and the organizations they led It covers Henry Ford and his competitor Alfred Sloan at General Motors during the 1920s Neil McElroy at Procter Ferdinand Eberstadt at the government s Controlled Materials Plan during World War II David Sarnoff at RCA in the 1950s and 1960s and Ray Kroc and his McDonald s franchises in the late twentieth century and early twenty first and more It also delves into such modern success stories as Amazon com eBay and Google Provides deep analysis of some of the most successful companies of the 20th century Contains topical chapters covering titans of the 2000s Part of Wiley Blackwell s highly praised American History Series *American Business Since 1920 How It Worked* is designed for use in both basic and advanced courses in American history at the undergraduate and graduate levels      Bulletin of the Atomic Scientists ,1995-09      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      *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 for 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      **Chad** International Monetary Fund. African Dept.,2025-08-13 Chad continues to face significant humanitarian climate and security shocks in a context where oil revenues and official development aid are at risk Following the expiration of the former Extended Credit Facility ECF in June 2024 and the closing of the political transition in February 2025 the authorities have requested a new arrangement under the ECF to address the country s protracted balance of payments needs and support their reform efforts to achieve macroeconomic stability and high and inclusive growth Given inherent fragilities and heightened regional and global uncertainty the authorities see a new Fund supported program as a policy anchor and as a catalyst They are committed to prudent management of public finances and to lift development outcomes and spur diversification      **Scientific and Technical Aerospace Reports** ,1975 Lists citations with abstracts for aerospace related reports obtained from world wide sources and announces documents that have recently been entered into the NASA Scientific and Technical Information Database      *Railroad Age Gazette* ,1892      **Colorado School Laws** Colorado,2011      **Creative Problem Solving for Managers** Tony Proctor,2014-11-13 Stimulating and developing the creative potential of all members of an organization not just those in the more traditionally creative functions such as design or research and development is widely seen as contributing to performance and results This textbook introduces ideas skills and models to help students understanding how creative thinking can aid problem solving The latest edition of this well regarded book brings the story up to date whilst retaining popular features such as case studies and case histories together with extensive diagrams examples and thought provoking questions New to this edition are sections on thinking styles and types creativity and its role in innovation implementation and software aids to creativity This rounded textbook will continue to be an ideal resource for a range of courses and modules across the business school curriculum including problem solving strategic management creativity and innovation management      *India Rubber World and Electrical Trades Review* John Robertson Dunlap, Henry Clemens

Pearson, 1947

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