

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	$5\ 600 + 11\ 000 + 20\% \times (3\ 110\ 000 - 1\ 342\ 000)$ <div style="text-align: center;">353 600 (3 marks)</div> OR: $5\ 600 + 20\% \times \left[\frac{1\ 768\ 000 \times 10}{12} + \frac{2\ 098\ 000 \times 4}{12} \right]$ <div style="text-align: center;">294 667 69 933</div>	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 + 1 620 000 – 870 000 OR: –480 000 – 1620 000 + 870 000 1 mark 1 mark 1 mark	(1 230 000) ✓ Operational 1 230 000: 3 marks
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)

Memorandum For Accounting November 2014 Grade 12

A Loxley



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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 *In Praise of American Educators* Richard DuFour, 2015-07-20 Explore the state of education today In this thought provoking book the author presents a compelling case for why contemporary American educators are the greatest generation in history He carefully explains why current national reform policies have failed and presents specific steps policymakers administrators and teachers must take to transform American schools to meet student needs in the 21st century **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 **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

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

Federal Register ,2013-08 **Colorado School Laws** Colorado,2011 Railroad Age Gazette ,1892 **Aviation Week & Space Technology** ,2006 **India Rubber World** ,1946 **Who's who Among Students in American Universities and Colleges** Henry Pettus Randall,1973 *India Rubber World and Electrical Trades Review* John Robertson Dunlap, Henry Clemens Pearson,1947 **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

Discussion Memorandum Financial Accounting Standards Board,1983

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Table of Contents Memorandum For Accounting November 2014 Grade 12

1. Understanding the eBook Memorandum For Accounting November 2014 Grade 12
 - The Rise of Digital Reading Memorandum For Accounting November 2014 Grade 12
 - Advantages of eBooks Over Traditional Books
2. Identifying Memorandum For Accounting November 2014 Grade 12
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Memorandum For Accounting November 2014 Grade 12
 - User-Friendly Interface
4. Exploring eBook Recommendations from Memorandum For Accounting November 2014 Grade 12
 - Personalized Recommendations
 - Memorandum For Accounting November 2014 Grade 12 User Reviews and Ratings
 - Memorandum For Accounting November 2014 Grade 12 and Bestseller Lists
5. Accessing Memorandum For Accounting November 2014 Grade 12 Free and Paid eBooks
 - Memorandum For Accounting November 2014 Grade 12 Public Domain eBooks
 - Memorandum For Accounting November 2014 Grade 12 eBook Subscription Services
 - Memorandum For Accounting November 2014 Grade 12 Budget-Friendly Options
6. Navigating Memorandum For Accounting November 2014 Grade 12 eBook Formats

- ePub, PDF, MOBI, and More
 - Memorandum For Accounting November 2014 Grade 12 Compatibility with Devices
 - Memorandum For Accounting November 2014 Grade 12 Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Memorandum For Accounting November 2014 Grade 12
 - Highlighting and Note-Taking Memorandum For Accounting November 2014 Grade 12
 - Interactive Elements Memorandum For Accounting November 2014 Grade 12
 8. Staying Engaged with Memorandum For Accounting November 2014 Grade 12
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Memorandum For Accounting November 2014 Grade 12
 9. Balancing eBooks and Physical Books Memorandum For Accounting November 2014 Grade 12
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Memorandum For Accounting November 2014 Grade 12
 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
 11. Cultivating a Reading Routine Memorandum For Accounting November 2014 Grade 12
 - Setting Reading Goals Memorandum For Accounting November 2014 Grade 12
 - Carving Out Dedicated Reading Time
 12. Sourcing Reliable Information of Memorandum For Accounting November 2014 Grade 12
 - Fact-Checking eBook Content of Memorandum For Accounting November 2014 Grade 12
 - Distinguishing Credible Sources
 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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web they're quite common with more than 1 in 10 people affected kidney stones are usually found in the kidneys or in the ureter the tube that connects the kidneys to your bladder they can be extremely painful and can lead to kidney infections or the kidney not working properly if left untreated

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