

**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	$6\ 740\ 000 - 2\ 689\ 000$ <small>no part marks</small>	4 051 000 ✓✓
b	$140\ 000 - 33\ 600$ <small>no part marks</small>	106 400 ✓✓
c	$5\ 600 + 11\ 000 + 20\% \times (3\ 110\ 000 - 1\ 342\ 000)$ $5600 + 11000 + 20\% \times (3110000 - 1342000)$ $353\ 600$ (3 marks) <b>OR:</b> $2\ \text{marks} \quad 1\ \text{mark} \quad 1\ \text{mark} \quad 1\ \text{mark} \quad 1\ \text{mark}$ $5\ 600 + 20\% \times [(1\ 768\ 000 \times 10/12) + (2\ 098\ 000 \times 4/12)]$ $5600 + 20\% \times [147\ 333.33 + 69\ 933]$ $204\ 667$	<small>one part correct</small> <b>370 200</b> <input checked="" type="checkbox"/>

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)	<input checked="" type="checkbox"/> <small>Operations</small>
<b>Cash generated from operations</b>	969 600	
<b>Interest paid</b>	(88 500)	
✓ Taxation 441 000 ✓ + 122 000 ✓ + 128 000 ✓ <small>Details &amp; correctly placed</small> <small>563 000 (2 marks)</small> <small>OR</small> $441\ 000 - 122\ 000 - 128\ 000$	(691 000)	<input checked="" type="checkbox"/> <small>Operations, one part correct &amp; brackets</small>
✓ Dividends 480 000 ✓ + 750 000 ✓✓ <small>Details &amp; correctly placed</small> <small>480 000 + 1 620 000 - 870 000</small> <small>OR</small> $480\ 000 - 1620\ 000 + 870\ 000$ <small>1 mark</small>	(1 230 000)	<input checked="" type="checkbox"/> <small>Operations, one part correct &amp; brackets</small>
<b>Cash flow from investing activities</b>	(4 274 600)	<input checked="" type="checkbox"/> <small>Operations</small>
✓ Purchase of fixed assets 4 051 000✓ + 330 000✓ <small>Details &amp; correctly placed</small> <small>see 4.1 a</small>	(4 381 000)	<input checked="" type="checkbox"/> <small>Operations, one part correct &amp; brackets</small>
✓ Proceeds from disposal of fixed assets <small>Details &amp; correctly placed</small>	106 400	<input checked="" type="checkbox"/> <small>see 4.1 b &amp; no brackets</small>
<b>Cash flow from financing activities</b>	2 325 000	<input checked="" type="checkbox"/> <small>Operations</small>
✓ Proceeds from the sale of shares <small>Details &amp; correctly placed</small>	2 400 000✓	<input checked="" type="checkbox"/>
✓ Share buy-back 50 000 x R9.50 <small>Details &amp; correctly placed</small>	(475 000✓)	<input checked="" type="checkbox"/> <small>475 000, 1 mark</small>
✓ Change in loan <small>Details &amp; correctly placed</small>	400 000✓	<input checked="" type="checkbox"/> <small>400 000, 1 mark</small>
<b>Net change in cash and cash equivalents</b>	(2 989 500)	<input checked="" type="checkbox"/> <small>Operations</small>
<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)	<input checked="" type="checkbox"/> * <small>Operations</small>

31

\* Operation from top OR R13 500 OR (R3 15 000)

Valid alternative details acceptable. # Operation one part correct in the sub-section (figures/details)

# Accounting Question Paper September 2014 Grade 11

**Yan Bai**

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**Mineral Resources** Manuel Bustillo Revuelta,2017-08-23 This comprehensive textbook covers all major topics related to the utilization of mineral resources for human activities It begins with general concepts like definitions of mineral resources mineral resources and humans recycling mineral resources distribution of minerals resources across Earth and international standards in mining among others Then it turns to a classification of mineral resources covering the main types from a geological standpoint The exploration of mineral resources is also treated including geophysical methods of exploration borehole geophysical logging geochemical methods drilling methods and mineral deposit models in exploration Further the book addresses the evaluation of mineral resources from sampling techniques to the economic evaluation of mining projects i e types and density of sampling mean grade definition and calculation Sichel s estimator evaluation methods classical and geostatistical economic evaluation NPV IRR and PP estimation of risk and software for evaluating mineral resources It subsequently describes key mineral resource exploitation methods open pit and underground mining and the mineral processing required to obtain saleable products crushing grinding sizing ore separation and concentrate dewatering also with some text devoted to tailings dams Lastly the book discusses the environmental impact of mining covering all the aspects of this very important topic from the description of diverse impacts to the environmental impact assessment EIA which is essential in modern mining projects

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Wilson,2019-10-31 The Oxford Handbook of Banking Third Edition provides an overview and analysis of developments and research in this rapidly evolving field Aimed at graduate students of economics banking and finance academics practitioners regulators and policy makers it strikes a balance between abstract theory empirical analysis and practitioner and policy related material Split into five distinct parts The Oxford Handbook of Banking is a one stop source of relevant research in banking It examines the theory of banking bank operations and performance regulatory and policy perspectives macroeconomic perspectives in banking and international differences in banking structures and environments Taking a global perspective it examines banking systems in the United States China Japan Australia and New Zealand Africa the European Union transition countries of Europe and Latin America Thematic issues covered include financial innovation and technological change consumer and mortgage lending Islamic banking and how banks influence real economic activity Fully revised and now including brand new chapters on a range of geographical regions bank bailouts and bail ins and behavioral economics amongst many other topics this third edition of The Oxford Handbook of Banking provides readers with insights to seminal and contemporary research in banking and an opportunity to learn about the diversity of financial systems around the world    **The United States Army and Navy Journal and Gazette of the Regular and Volunteer Forces** ,1893

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