

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; one part correct & brackets
✓ Dividends 480 000 ✓ + 750 000 ✓ Details & correctly placed: 480 000 + 1 520 000 - 870 000 OR: -480 000 - 1 520 000 + 870 000 1 mark 1 mark 1 mark	(1 230 000) ✓ Operational 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 one part correct & brackets
✓ Proceeds from disposal of fixed assets Details & correctly placed	106 400 ✓ See 4.1 b & 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
✓ Share buy-back 50 000 x R9.50 Details & correctly placed	(475 000) ✓ ✓ correct & brackets
✓ Change in loan Details & correctly placed	400 000 ✓ ✓ correct & no brackets
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)

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Marcel A. Müller



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Credit Rating Governance Ahmed Naciri, 2015-01-30 Credit rating agencies play an essential role in the modern financial system and are relied on by creditors and investors on the market. In the recent financial crisis their power and reliability were often questioned yet a simple rating downgrade could threaten to bankrupt a whole country. This book examines the governance of credit rating agencies as expressed by their ability to fairly ethically and consistently assign higher rates to issuers having lesser default risks. However factors such as the drive for increased revenue and market share the inadequate business model the inadequate methodology of assessing risk opacity and inadequate internal monitoring have all been identified as critical governance failures for credit agencies. This book explores these issues and proposes some potential solutions and improvements. This will be of interest to researchers and advanced students of corporate finance finance financial economics risk management investment management and banking.

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Goyal Brothers Prakashan, 2022-01-01 Score Plus Question Bank and CBSE Sample Question Paper with Model Test Papers in Social Science Subject Code 087 for Class 10 Term II Exam 2021-22 As per the Latest Reduced bifurcated Syllabus and the latest CBSE Sample Question Paper for Term II Examination to be held in March April 2022 Chapterwise Summary and Question Bank Chapterwise Very Short Short and Long Answer Type Questions Chapterwise Case Based Questions and Map Skills Based Questions The latest CBSE Sample Question Paper Solved with Marking Scheme for Term II Examination to be held in March April 2022 5 Model Test Papers based on the Latest CBSE Sample Question issued by CBSE for Term II Examination to be held in March April 2022 GOYAL BROTHERS PRAKASHAN Applying IFRS Standards Ruth Picker, Kerry Clark, John Dunn, David Kolitz, Gilad Livne, Janice Loftus, Leo van der Tas, 2019-06-24

Understanding the main concepts of IFRS Standards The fourth edition of Applying IFRS Standards explains the core principles of International Financial Reporting IFRS Standards. It also addresses the skills needed to apply the standards in business environments. The book begins with an overview of the International Accounting Standards Board IASB and how it establishes accounting standards. The general book topics are then covered in detail and include income taxes financial instruments fair value measurement property inventories employee benefits and more. Discussion questions exercises and references are provided throughout the book. Minerals Yearbook, 2014 *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 *Language by mouth and by hand* Iris Berent,Susan

Goldin-Meadow,2015-05-11 While most natural languages rely on speech humans can spontaneously generate comparable linguistic systems that utilize manual gestures This collection of papers examines the interaction between natural language and its phonetic vessels human speech or manual gestures We seek to identify what linguistic aspects are invariant across signed and spoken languages and determine how the choice of the phonetic vessel shapes language structure its processing and its neural implementation We welcome rigorous empirical studies from a wide variety of perspectives ranging from behavioral studies to brain analyses diverse ages from infants to adults and multiple languages both conventional and emerging home signs and sign languages **Journal of Economic Literature** ,2014 *The Parliamentary Debates*

(Hansard). Great Britain. Parliament. House of Lords,2014 *Frontiers in the Acquisition of Literacy* Claire M. Fletcher-Flinn,2015-09-28 Learning to read and to spell are two of the most important cultural skills that must be acquired by children and for that matter anyone learning a second language We are not born with an innate ability to read A reading system of mental representations that enables us to read must be formed in the brain Learning to read in alphabetic orthographies is the acquisition of such a system which links mental representations of visual symbols letters in print words with pre existing phonological sound and semantic comprehension cognitive systems for language Although spelling draws on the same representational knowledge base and is usually correlated with reading the acquisition processes involved are not quite the same Spelling requires the sequential production of letters in words and at beginning levels there may not be a full degree of integration of phonology with its representation by the orthography Reading on the other hand requires only the recognition of a word for pronunciation Hence spelling is more difficult than reading and learning to spell may necessitate more complete representations or more conscious access to them The learning processes that children use to acquire such cognitive systems in the brain and whether these same processes are universal across different languages and orthographies are central theoretical questions Most children learn to read and spell their language at the same time thus the co ordination of these two facets of literacy acquisition needs explication as well as the effect of different teaching approaches on acquisition Lack of progress in either reading and or spelling is also a major issue of concern for parents and teachers necessitating a cross disciplinary approach to the problem encompassing major efforts from researchers in neuroscience cognitive science experimental psychology and education The purpose of this Research Topic is to summarize and review what has been accomplished so far and to further explore these general issues Contributions from different perspectives are welcomed and could include theoretical computational and empirical works that focus on the acquisition of literacy including cross orthographic research **Parliamentary Debates** India. Parliament. Rajya Sabha,2014-07

Sustainable Urban Development Minh Hòa Nguyễn, Bang Anh Tuan, 2015 **Open for Business** Richard Feinberg, 2016-06-14 An expert guide to Cuba's economic opening to the outside world Ninety miles across the Straits of Florida an exciting new revolution is afoot This time instead of guerillas marching down the streets of Havana it is a global economy that will upend Cuba Now opening to the world what new forms is this nascent economy likely to take Open for Business The New Cuban Economy Richard E Feinberg's new book examines the Cuban economy as it makes its early steps into developing a more dynamic market economy He examines key issues like the role foreign investors will play how Cubans will forge a path to entrepreneurship and the roadmaps suggested by other emerging economies As Cuba's economy awakens from the post Castro dream it will do so with a flavor that is uniquely Cuban Feinberg's book enriched by interviews and in depth field research conducted over the last five years speaks both to Cuba's legacy and to its new horizons on the world stage **Parliamentary Debates (Hansard)**. Great Britain. Parliament. House of Commons, 2014 Annual Report to the Illinois General Assembly Illinois Sports Facilities Authority, 2008 **Annual Report and Accounts for the Year Ended ...** Bank of England. Prudential Regulation Authority, 2015 Iron Age and Hardware, Iron and Industrial Reporter , 1891 **The Mining Journal, Railway and Commercial Gazette** , 1891 Sessional Papers Great Britain. Parliament. House of Commons, 1967 Journal of the Society of Chemical Industry Society of Chemical Industry (Great Britain), 1893 Includes list of members 1882 1902 and proceedings of the annual meetings and various supplements **The Journal of the Society of Chemical Industry** , 1893

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