

**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>	$5\ 600 + 11\ 000 + 20\% \times (3\ 110\ 000 - 1\ 342\ 000)$ $353\ 600 \text{ (3 marks)}$ <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**

<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</span> 691 000: 3 marks
✓ Dividends 480 000 ✓ + 750 000 ✓ Details & correctly placed: 480 000 + 1 520 000 – 870 000 OR: –480 000 – 1620 000 + 870 000 1 mark 1 mark 1 mark	(1 230 000) <span style="float: right;">✓ Operational</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</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>

31

\* Operation from top OR R13 500 OR (R515 000)

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

# Accounting Grade 12june 2014 Memorandum

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



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**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

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**International Public Procurement** Khi V. Thai, 2016-07-30 Using a comparative framework this volume presents case studies of issues of public procurement and discusses how procurement professionals and policy makers in different regions are responding to these challenges This book discusses current issues in public procurement Over the past few decades public procurement has had to evolve conceptually and organizationally in the face of unrelenting budget constraints government downsizing public demand for increased transparency in public procurement as well as greater concerns about efficiency fairness and equity Procurement professionals have also had to deal with a changeable climate produced by emerging technology environmental concerns and ongoing tension between complex regional trade agreements and national socioeconomic goals The first section discusses innovation and reforms in public procurement and how practitioners are adapting to and making use of new technologies The second section addresses the challenges of maintaining transparency equity and fairness in public procurement The final section discusses preferential public procurement and introduces strategies for building sustainable public procurement systems By combining theory and analysis with evidence from the real world this book is of equal use to academics policy makers and procurement professionals

*The Budget of the United States Government* United States. Office of Management and Budget, 2015

**Religion in the Age of Obama** Juan M. Floyd-Thomas, Anthony B. Pinn, 2018-08-23 This is the first book to focus on the significance of religion during President Obama's years in the White House Addressing issues ranging from identity politics immigration income inequality Islamophobia and international affairs Religion in the Age of Obama explores the religious and moral underpinnings of the Obama presidency and subsequent debates regarding his tenure in the White House It provides an analysis of Obama's beliefs and their relationship to his vision of public life as well as the way in which the general ethos of religion and non religion has shifted over the past decade in the United States under his presidency Topics include how Obama has employed religious rhetoric in response to both international and domestic events his attempt to inhabit a kind of Blackness that comforts and reassures rather than challenges White America the limits of Christian hospitality within U S immigration policy and the racialization of Islam in the U S national imagination Religion in the Age of Obama shows that the years of the Obama presidency served as a watershed moment of significant reorganization of the role of religion in national public life It is a timely contribution to

debates on religion race and public life in the United States      *Yearbook of International Organizations 2013-2014 (Volumes 1a-1b)* Union Of International Associations, Union of International Associations, 2013-06-21 Volume 1 A and B covers international organizations throughout the world comprising their aims activities and events      *The Geek Way* Andrew McAfee, 2023-11-14 The Economist s Best Books of 2023 Forbes Top 10 Business Books of 2023 Financial Times Monthly Best Business Books to Read Pick In this handbook for disruptors Eric Schmidt *The Geek Way* reveals a new way to get big things done It will change the way you think about work teams projects and culture and give you the insight and tools you need to harness our human superpowers of learning and cooperation What is being geeky It s being a perennially curious person one who s not afraid to tackle hard problems and embrace unconventional solutions McAfee shows how the geeks have created a new culture based around four norms science ownership speed and openness The geek way seems odd at first It s not deferential to experts fond of planning and process afraid of mistakes or obsessed with winning But it explains everything from why Montessori babies turn out to be creative tinkerers to how newcomers are disrupting industry after industry and still just getting started When all four norms are in place a culture emerges that is freewheeling fast moving egalitarian evidence driven argumentative and autonomous Why does the geek way work so much better McAfee provides an original answer because it taps into humanity s superpower which is our ability to cooperate intensely and learn rapidly By providing insights from the young discipline of cultural evolution McAfee shows that when we come together under the right conditions we quickly figure out how to build reusable spaceships and self correcting organizations Under the wrong conditions though we create bureaucracy chronic delays cultures of silence and the other classic dysfunctions of the Industrial Era Mixing cutting edge science history analysis and stories that show the geek way in action McAfee offers a new way to see the world and empowering tools for seizing the big opportunities of today and tomorrow      **Code of Federal Regulations, Title 39, Postal Service, Revised as of July 1, 2014** , 2014-11-20      *Bus and Light Rail Train Operator Safety, Regional Transportation District Two Hills Accounting & Consulting*, 2015      *Appropriation Handbook, State of New Jersey* New Jersey. Division of Budget and Accounting, 2008      **Extraterritoriality and International Bribery** Branislav Hock, 2019-09-11 The book presents a collective action perspective to explain how extraterritoriality functions and assess when and to what extent extraterritoriality is effective A collective action perspective provides a new account of foreign anti bribery laws and their extraterritorial enforcement that draws on theories discussed in the field of economic governance Within this framework the book offers an intensive analysis of US foreign anti bribery law such as the Foreign Corrupt Practices Act FCPA international law as it emanates from the OECD Anti Bribery Convention and comparative insights into UK law and German law To test the theory in practice the book provides a unique data set of more than 40 foreign anti bribery enforcement actions conducted by the US Department of Justice DOJ and the Securities and Exchange Commission SEC and other examples from comparative jurisdictions Extraterritoriality and International Bribery is ideal reading for

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