

**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>	$5\ 600 + 11\ 000 + 20\% \times (3\ 110\ 000 - 1\ 342\ 000)$ <div style="text-align: center;">353 600 (3 marks)</div> <b>OR:</b> $5\ 600 + 20\% \times \left[ \frac{1\ 768\ 000 \times 10}{12} + \frac{2\ 098\ 000 \times 4}{12} \right]$ <div style="text-align: center;">294 667 + 69 933 = 364 600</div>	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 + 1 520 000 – 870 000 OR: –480 000 – 1620 000 + 870 000 1 mark 1 mark 1 mark	(1 230 000) <span style="float: right;">✓ Operational 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 # Operation one part correct in the sub-section (figures/details)

# Accounting June Exam Paper For 2014 And Memorandum

**Congressional Information Service**



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*Parliamentary Debates* India. Parliament. Rajya Sabha, 2014-07 *Awakening to China's Rise* Hugo Meijer, 2022-08-01 *Awakening to China's Rise* provides the most comprehensive analysis to date of how Europe's major powers have responded to the re emergence of China as a great power in world politics since the end of the Cold War To do so it puts forward a unique cross regional comparison of how the major European powers France Germany and the United Kingdom have confronted Chinese assertiveness both in the Asia Pacific and in Europe Firstly it analyses their response to China's increasingly muscular regional posture in the Asia Pacific through the development of diplomatic and security initiatives with partners in the region Secondly it delineates how they have confronted China's inroads into Europe looking at the measures that they have taken to tackle Chinese investments in and supply of technologies in strategic sectors such as critical national infrastructures dual use technologies and in the digital domain including Huawei's 5G networks A longstanding assumption in the IR literature has been that European foreign policies toward the People's Republic of China have been driven by a naive and self interested focus on the economic opportunities presented by such a vast market overlooking security considerations This book challenges such common belief through a detailed examination of the policies of France Germany and the United Kingdom from 1989 to the present Its central argument is that whereas this assessment aptly characterized the first two post Cold War decades Beijing's growing assertiveness after 2009 caused the three major European powers to awaken to China's rise In the 2010s heightened threat perceptions of China coupled with increasingly competitive bilateral economic relations with the PRC have gradually and cumulatively caused the hardening of their policy goals which in turn translated into the formulation of new policy instruments to confront such a challenge To substantiate this argument the

book relies on a large body of previously undisclosed primary sources including 223 interviews conducted with senior officials in Europe Berlin Brussels London Paris in the United States Washington DC and in Asia Beijing Shanghai New Delhi Seoul declassified archival documents from France the UK and Germany leaked US diplomatic cables and new data on European naval deployments     *Accounting, Text and Cases* Robert Newton Anthony, James S. Reece, Julie Huffman Hertenstein, 1995     Community Translation Mustapha Taibi, Uldis Ozolins, 2016-02-25 Investigating an important field within translation studies Community Translation addresses the specific context characteristics and needs of translation in and for communities Traditional classifications in the fields of discourse and genre are of limited use to the field of translation studies as they overlook the social functions of translation Instead this book argues for a classification that cuts across traditional lines based on the social dimensions of translation and the relationships between text producers and audiences Community Translation discusses the different types of texts produced by public authorities services and individuals for communities that need to be translated into minority languages and the socio cultural issues that surround them In this way this book demonstrates the vital role that community translation plays in ensuring communication with all citizens and in the empowerment of minority language speakers by giving them access to information enabling them to participate fully in society     Annual Report and Accounts of the National Archives 2013-14 National Archives (Great Britain), 2014     *The Accountant*, 1951     CIS Annual Congressional Information Service, 1998     The British National Bibliography Arthur James Wells, 2005     *The Freemason and Masonic Illustrated. A Weekly Record of Progress in Freemasonry*, 1884     *CIS Index to Publications of the United States Congress* Congressional Information Service, 1999

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