

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 (3 marks) OR: $5\ 600 + 20\% \times \left[\frac{1\ 768\ 000 \times 10}{12} + \frac{2\ 098\ 000 \times 4}{12} \right]$ 294 667 69 933	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 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) ✓ Operational one part correct & brackets 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 one part correct & brackets 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)

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Andreas Malm



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Daily Graphic Ransford Tetteh, 2014-04-03 The World of the Seafarer Victor Oyaro Gekara, Helen

Sampson, 2020-12-03 This open access book constitutes an ethnographic mosaic which depicts the contextual complexities of the life and work of seafarers who are employed in the international merchant cargo fleet The collection is based upon the observations and interviews of researchers in multiple disciplines It is woven together to offer a richly detailed insight into the ways in which a complex global industry operates internationally The book covers issues to do with career decisions and recruitment gender life and work on board multinational vessels health and safety issues the regulation of the industry shipboard roles and role conflict and the representation of workers It will be of considerable interest to all students globally who are studying for professional seafaring qualifications to graduate students studying for masters courses in ship and port management and to welfare professionals and policy makers It is of special interest to those connected to the shipping industry who specialize in issues relating to the human element and will serve as a paradigm defining text in this area

Resources in Education ,1990 **The Commercial and Financial Chronicle** ,1942 *Reading Feminist Theory*

Susan Archer Mann, Ashly Suzanne Patterson, 2016 *Reading Feminist Theory From Modernity to Postmodernity* interweaves classical and contemporary writings from the social sciences and the humanities to represent feminist thought from the late eighteenth century to the present Editors Susan Archer Mann and Ashly Suzanne Patterson pay close attention to the multiplicity and diversity of feminist voices visions and vantage points by race class gender sexuality and global location Along with more conventional forms of theorizing this anthology points to multiple sites of theory production both inside and outside of the academy and includes personal narratives poems short stories zines and even music lyrics Offering a truly global perspective the book devotes three chapters and more than thirty readings to the topics of colonialism imperialism and globalization It also provides extensive coverage of third wave feminism poststructuralism queer theory postcolonial theory and transnational feminisms **Official Gazette of the United States Patent and Trademark Office** ,2005 Business

Establishments, Employment and Taxable Pay Rolls Under Old Age and Survivors Insurance Program United States. Bureau of the Census, 1972 **Athenaeum and Literary Chronicle** ,1866 **The Athenaeum** ,1865 **Moody's Banks & Finance** ,1947 **Capital fóssil** Andreas Malm, 2025-06-24 At agora e por raz es particulares nem a hist ria ambiental nem a hist ria do trabalho esteve muito propensa a ligar os pontos entre os trabalhadores e o ambiente mais amplo entre a classe e o clima O mesmo sil ncio reina na pesquisa sobre energia durante a Revolu o Industrial De fato as mudan as clim ticas permanecem em si mesmas sobretudo como objeto das ci ncias naturais apesar de um surto recente de interesse dentro das ci ncias sociais Somos inundados por dados sobre efeitos catastr ficos mas h uma pobreza comparativa de ideias e anlises relativas a suas causas e seus impulsionadores Ou para parafrasear Marx a maior parte da ci ncia clim tica ainda habita essa atmosfera silenciosa na qual tudo se passa luz do dia mas n o adentra o terreno oculto da produ o onde os combust veis f

sseis s o de fato produzidos e consumidos Ao menos por ora os cientistas naturais v m interpretando o aquecimento global como um fen meno que ocorre na natureza a quest o no entanto consiste em rastrear suas origens humanas Somente assim preservaremos ao menos uma possibilidade hipot tica de mudan a de curso *Moody's OTC Unlisted Manual* ,1996

Corporate Social Responsibility in Developing Countries Steven Kayambazinthu Msosa, Shame Mugova, Courage Mlambo, 2023-06-20 This book examines corporate social responsibility theories and models in the context of developing countries The developing countries are amongst the poorest countries of the world despite vast natural resources The natural resources are mismanaged proceeds are misappropriated corruption and conflict are centered on resource control Governments and Multinational Corporations MNCs are at the centre of the controversy of corporate social responsibility CSR in the affected countries Moreover the lack of systems procedures and legislation to enforce CSR has led to environmental degradation and a decline in business ethics and morality This book analyses Corporate Social Responsibility in developing countries with specific reference to the extractive industry by integrating academic and industrial perspectives It will be of interest to researchers in the field of CSR as well as for management professionals **Mergers, Acquisitions, and Other Restructuring Activities** Donald DePamphilis, 2019-09-04 Mergers Acquisitions and Other Restructuring Activities An Integrated Approach to Process Tools Cases and Solutions Tenth Edition is the most comprehensive and cutting edge text available on the subject Supported by recent peer reviewed academic research this book provides many recent notable deals precedent setting judicial decisions government policies and regulations and trends affecting M As as well as takeover strategies and tactics Today s policies politics and economics are reflected in the book s 40 case studies 90% of which involve deals either announced or completed during the last several years These cases represent friendly hostile highly leveraged and cross border transactions in ten different industries involving public and private firms and those experiencing financial distress Sections discuss an overview of M As key regulations common strategies and tactics how managers may choose a business strategy from available options valuation methods and basic financial modeling techniques the negotiating process how deal structuring and financing are inextricably linked how consensus is reached during the bargaining process the role of financial models in closing the deal and strategic growth options as alternatives to domestic M As Provides a rigorous discussion of the strengths and limitations of financial modeling as applied to M A and how these models can be applied in various areas Includes new academic research and updated revised case studies Presents updated M A tactics and strategies along with court cases and new regulations governing business combinations valuation methodologies and financing **Billboard** , 1948-02-07 In its 114th year Billboard remains the world s premier weekly music publication and a diverse digital events brand content and data licensing platform Billboard publishes the most trusted charts and offers unrivaled reporting about the latest music video gaming media digital and mobile entertainment issues and trends *The Connecticut School Journal* , 1874 **The United States Army and Navy Journal and Gazette of the Regular and**

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