

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: $5\ 600 + 20\% \times \left[\frac{1\ 768\ 000 \times 10}{12} + \frac{(2\ 098\ 000 \times 4)}{12} \right]$ $\text{294 667} \quad \quad \quad \text{69 933}$	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 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 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 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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**Nikolaos Pitropakis, Sokratis
Katsikas, Steven Furnell, Konstantinos
Markantonakis**

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Advances in High Performance Computing Lucio Grandinetti, J.S. Kowalik, Marián Vajtersic, 2012-12-06 Most of the papers in this volume were presented at the NATO Advanced Research Workshop High Performance Computing Technology and Application held in Cetraro Italy from 24 to 26 of June 1996 The main purpose of the Workshop was to discuss some key scientific and technological developments in high performance computing identify significant trends and define desirable research objectives The volume structure corresponds in general to the outline of the workshop technical agenda general concepts and emerging systems software technology algorithms and applications One of the Workshop innovations was an effort to extend slightly the scope of the meeting from scientific engineering computing to enterprise wide computing The papers on performance and scalability of database servers and Oracle DBMS reflect this attempt We hope that after reading this collection of papers the readers will have a good idea about some important research and technological issues in high performance computing We wish to give our thanks to the NATO Scientific and Environmental Affairs Division for being the principal sponsor for the Workshop Also we are pleased to acknowledge other institutions and companies that supported the Workshop European Union European Commission DGIII Industry CNR National Research Council of Italy University of Calabria Alenia Spazio Centro Italiano Ricerche Aerospaziali ENEA Italian National Agency for New Technology Energy and the Environment Fujitsu Hewlett Packard Convex Hitachi NEC Oracle and Silicon Graphics Cray Research Editors January 1997 vii LIST OF CONTRIBUTORS Ecole Normale Supérieure de Lyon 69364 Abarbanel Robert M Resources in Education, 1986 **Program and Proceedings** American Accounting Association. Annual Meeting, 2003 **Banking, Finance, and Accounting: Concepts, Methodologies, Tools, and Applications** Management Association, Information Resources, 2014-07-31 With the global economy still in recovery it is more important than ever for individuals and organizations to be aware of their money and its potential for both depreciation and growth Banking Finance and Accounting Concepts Methodologies Tools and Applications investigates recent advances and undertakings in the financial industry to better equip all members of the world economy with the tools and insights needed to weather any shift in the economic climate With chapters on topics ranging from investment portfolios to credit unions this multi volume reference source will serve as a crucial resource for managers investors brokers and all others within the banking industry **The Secrets for Motivating, Educating, and Lifting the Spirit of African American Males** Ernest H. Johnson, 2011-11-21 Unlike the media would have you believe most black males find great value in education They want to believe that they have a special gift and that they can make a difference in the world The problem is that they have ill feelings about how society has deprived them of the most qualified teachers and the best ways to be engaged in their own education As a consequence of repeatedly being marginalized criticized and put down by society and teachers they do not feel motivated to attend school or to produce outstanding academic work The Secrets for Motivating Educating and Lifting the Spirit of African American Males

contains essays that center on how to help educators and parents to equip young black males with the drive necessary to craft fulfilling lives for themselves so they don't slip through the cracks in the educational system. Historically we are still dealing with what happens to the image of Black people in the minds of white people. A book like this helps to make certain that the information teachers provide to all students regardless of their race will help them understand that the history of this country has made generation after generation of black students see themselves as academically and socially inferior to white people. Most importantly it's the teachers not just black teachers but all teachers who have to understand the power they have to change the mindset of society. Changing how society thinks about Black people particularly Black males is a task teachers can truly accomplish because they have the power to create lesson plans that challenge how students think about each other. For such lessons are important for changing the attitudes and beliefs of the entire community in which we live. REVEREND C T VIVIAN A Pioneer of the Civil Rights Movement Author Educator and a Close Friend of Reverend Dr Martin Luther King Jr. This book provides a fresh perspective for understanding the problems associated with the education of Black males. As a minister I have not encountered a project that gathers the collective wisdom of a group of over 20 Black male educators who are dedicated to helping the world save young Black males. When all their ideas come together they are bound to create a storm of new thinking about how all of us can work together. As a spiritual leader my role is to help young Black males understand that the same God that was in Dr King is the same God that is in them. This is a difficult lesson for some Black males who have been brainwashed to see themselves as having no say about the outcome of their lives. This book will help us including those in the ministry to reevaluate the thinking patterns of our boys so that we can better prepare them for the critical thinking that is required for life in the 21st century. REVEREND ROBERT KILGORE Assistant Pastor at Hillside International Truth Center Atlanta GA

Organizing Schools for Improvement Anthony S. Bryk, Penny Bender Sebring, Elaine Allensworth, John Q. Easton, Stuart Luppescu, 2010-03-15 In 1988 the Chicago public school system decentralized granting parents and communities significant resources and authority to reform their schools in dramatic ways. To track the effects of this bold experiment the authors of *Organizing Schools for Improvement* collected a wealth of data on elementary schools in Chicago. Over a seven year period they identified one hundred elementary schools that had substantially improved and one hundred that had not. What did the successful schools do to accelerate student learning? The authors of this illuminating book identify a comprehensive set of practices and conditions that were key factors for improvement including school leadership the professional capacity of the faculty and staff and a student centered learning climate. In addition they analyze the impact of social dynamics including crime critically examining the inextricable link between schools and their communities. Putting their data onto a more human scale they also chronicle the stories of two neighboring schools with very different trajectories. The lessons gleaned from this groundbreaking study will be invaluable for anyone involved with urban education. *Chinese Urban Transformation* Chen Yuanzhi, Alan Hudson, He

Lisheng,2019-06-27 Now an established global force China has experienced a sustained period of staggering economic growth since policy reform in the 1970s Chinese urbanisation is the most significant example of economic environmental and social change both within China and globally In recent years central government has made a concerted effort to encourage city governments to realign their priorities and achieve a balance between economic efficiency social justice and environmental protection Chinese Urban Transformation A Tale of Six Cities is a fascinating exploration of the dramatic development Chinese cities have undergone Tracing this transformation through a comprehensive analysis of social and economic change in six cities it unravels the complex relationship between policy outlook and role that urban development plays in China s view of itself including the tensions resulting from rapid social and economic change *The ^AOxford Handbook of Assessment Policy and Practice in Music Education, Volume 2* Timothy Brophy,2019-01-02 In this two volume Handbook contributors from across the globe provide expert perspectives on the assessment measurement and evaluation of student learning in music *ICT Systems Security and Privacy Protection* Nikolaos Pitropakis,Sokratis Katsikas,Steven Furnell,Konstantinos Markantonakis,2024-07-25 This book constitutes the proceedings of the 39th IFIP International Conference on ICT Systems Security and Privacy Protection SEC 2024 held in Edinburgh UK during June 12 14 2024 The 34 full papers presented were carefully reviewed and selected from 112 submissions The conference focused on current and future IT Security and Privacy Challenges and also was a part of a series of well established international conferences on Security and Privacy Index Medicus ,2002 Vols for 1963 include as pt 2 of the Jan issue Medical subject headings

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