

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; 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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**Steven Kayambazinthu Msosa, Shame
Mugova, Courage Mlambo**

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Chauhan,2023-03-24 Part A Accounting for Not for Profit Organizations and Partnership Firms 1 Accounting for Not for Profit Organizations Non Trading Organizations 2 Accounting for Partnership Firms Fundamentals 3 Goodwill Meaning Nature Factors Affecting and Methods of Valuation 4 Reconstitution of Partnership Change in Profit Sharing ratio Among the Existing Partners 5 Admission of a Partner 6 Retirement of a Partner 7 Death of a Partner 8 Dissolution of Partnership Firm Part A Company Accounts 1 Company General Introduction 2 Accounting for Share Capital Share and Share Capital 3 Accounting for Share Capital Issue of Shares 4 Forfeiture and Re Issue of Shares 5 Issue of Debentures 6 Redemption of Debentures Part B Financial Statement Analysis 7 Financial Statement of a Company Balance Sheet and Profit and Loss 8 Analysis of Financial Statements 9 Tools for Financial Statement Analysis Comparative Statements 10 Common Size Statements 11 Accounting Ratios 12 Cash Flow Statement Part C Computer in Accounting 1 Introduction to Computer and Accounting Information System AIS 2 Overview of Computerised Accounting 3 Database Management System 4 Electronic Spreadsheet I Project Work II Board Examination Paper Analyzing the Relationship between Corporate Social

Responsibility and Foreign Direct Investment Ojo, Marianne,2016-08-30 The decisions a corporation makes affect more than just its stakeholders and can have wide social environmental and economic consequences The notion of corporate social responsibility CSR describes the relationship between a business and society as a whole considering all tangential effects of business This facilitates a business environment built around practical regulations and transparency necessary to ensure

ethical and responsible business practice *Analyzing the Relationship between Corporate Social Responsibility and Foreign Direct Investment* explores the relationship between ethical and environmental standards and foreign investment on the international market As certain jurisdictions are hesitant to comply with these standards this publication elucidates the benefits of practicing CSR as a means of sustainable economic growth and to mitigate devastating negative consequences especially in the developing world This book is a key reference source for professionals economists students of business and finance policy makers and government agencies *Divested* Ken-Hou Lin, Megan Tobias Neely, 2020 *Divested* documents how the ascendance of finance is a fundamental cause of economic inequality in the United States This wide ranging and comprehensive account demonstrates the many ways financial sector has reshaped the economy leaving the average American adrift in a world driven by the maximization of financial profit **Congressional Record** United States. Congress, 2017-10-24 *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 *Forgotten Americans* Isabel Sawhill, 2018-09-25 A sobering account of a disenfranchised American working class and important policy solutions to the nation's economic inequalities One of the country's leading scholars on economics and social policy Isabel Sawhill addresses the enormous divisions in American society economic cultural and political and what might be done to bridge them Widening inequality and the loss of jobs to trade and technology has left a significant portion of the American workforce disenfranchised and skeptical of governments and corporations alike And yet both have a role to play in improving the country for all Sawhill argues for a policy agenda based on mainstream values such as family education and work While many have lost faith in government programs designed to help them there are still trusted institutions on both the local and federal level that can deliver better job opportunities and higher wages to those who have been left behind At the same time the private sector needs to reexamine how it trains and rewards employees This book provides a clear headed and middle way path to a better functioning society in which personal responsibility is honored and inclusive capitalism and more broadly shared growth are once more the norm **Scientific and Technical Aerospace Reports**, 1975 Lists citations with abstracts for aerospace related reports obtained from world wide sources and announces

documents that have recently been entered into the NASA Scientific and Technical Information Database **Who's who**
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Board ,2016-11-03 1 Based upon the new abridged and amended pattern of question papers of the new curriculum and
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conducted by the CBSE and different State Boards during the past few years have been incorporated 4 Solved Madel Test
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