

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 ✓

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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 + 1 620 000 – 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] *

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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 Memorandum For Exemplar 2014

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Election 2014 Ed Kilgore, 2015-03-09 The Republican party overwhelmingly carried the midterm elections of 2014 winning nearly every contested congressional and gubernatorial seat and taking the Senate after eight years of Democratic control Many have characterized this sweep as a sign of a fundamental political shift toward the GOP But acclaimed political commentator Ed Kilgore argues that the results of the midterm elections were a predictable outcome that was less an ideological watershed than the culmination of several long term cyclical and historical trends *Election 2014* strips down conflicting and biased political narratives to present an accessible account of how and why Republicans triumphed so decisively Kilgore crunches electoral data and evaluates such structural factors as the economy presidential approval ratings and voter turnout patterns Ultimately this bracing analysis sheds light on the election's implications for the future direction of American politics

Advances in Social Cognition, Volume I Robert S. Wyer, Jr., Thomas K. Srull, 2014-02-25 This volume presents different perspectives on a dual model of impression formation a theory about how people form impressions about other people by combining information about a person with prior knowledge found in long term memory This information is of real importance to graduate students and advanced undergraduates in cognitive and social psychology experimental psychology social cognition and perception Each volume in the series will contain a target article on a recent theoretical development pertinent to current study followed by critical commentaries offering varying theoretical viewpoints This productive dialogue concludes with a reply by the target article author The first volume of the series presents an evaluation of theoretical advances in social cognition and information processing from new and different perspectives Volume 2 presents a new conceptualization of personality and social cognition by Cantor and Kihlstrom which addresses both new and old issues The volumes in this series will interest and enlighten graduate and advanced undergraduates in cognitive and social psychology experimental psychology social cognition and perception The first volume of the series presents an evaluation of theoretical advances in social cognition and information processing from new and different perspectives Each volume in the series will contain a target article on a recent theoretical development pertinent to current study followed by critical commentaries offering varying theoretical viewpoints This productive dialog concludes with a reply by the target article author The information provided in Volume 1 promises to enrich graduate and advanced undergraduates in cognitive and social psychology experimental psychology social cognition and perception This first volume of the series evaluates the theoretical advances made in social cognition and information processing from new and different perspectives This unique and lively interchange between the target article author and the critics will enrich and enlighten psychologists from many disciplines Each volume in the series will contain a target article on a recent theoretical development pertinent to current study followed by critical commentaries offering varying theoretical viewpoints This productive dialog concludes with a reply by the target article author The first volume of the series presents an evaluation of theoretical advances in social cognition

and information processing from new and different perspectives Volume 2 presents a new conceptualization of personality and social cognition by Cantor and Kihlstrom which addresses both new and old issues All volumes in this series will interest and enlighten graduate and advanced undergraduates in cognitive and social psychology experimental psychology social cognition and perception *Handbook of Qualitative Organizational Research* Kimberly D. Elsbach, Roderick M.

Kramer, 2015-11-19 This handbook provides a comprehensive overview of state of the art innovative approaches to qualitative research for organizational scholars Individual chapters in each area are written by experts in a variety of fields who have contributed some of the most innovative studies themselves in recent years An indispensable reference guide to anyone conducting high impact organizational research this handbook includes innovative approaches to research problems data collection data analysis and interpretation and application of research findings The book will be of interest to scholars and graduate students in a wide variety of disciplines including anthropology organizational behavior organizational theory social psychology and sociology **Handbook of Aging and the Social Sciences** Linda George, Kenneth Ferraro, 2015-08-18

Handbook of Aging and the Social Sciences Eighth Edition presents the extraordinary growth of research on aging individuals populations and the dynamic culmination of the life course providing a comprehensive synthesis and review of the latest research findings in the social sciences of aging As the complexities of population dynamics cohort succession and policy changes modify the world and its inhabitants in ways that must be vigilantly monitored so that aging research remains relevant and accurate this completely revised edition not only includes the foundational classic themes of aging research but also a rich array of emerging topics and perspectives that advance the field in exciting ways New topics include families immigration social factors and cognition caregiving neighborhoods and built environments natural disasters religion and health and sexual behavior amongst others Covers the key areas in sociological gerontology research in one volume with an 80% update of the material Headed up by returning editor Linda K George and new editor Kenneth Ferraro highly respected voices and researchers within the sociology of aging discipline Assists basic researchers in keeping abreast of research and clinical findings Includes theory and methods aging and social structure social factors and social institutions and aging and society Serves as a useful resource an inspiration to those searching for ways to contribute to the aging enterprise and a tribute to the rich bodies of scholarship that comprise aging research in the social sciences **Law in a Complex State**

Neville Harris, 2014-07-18 Approximately half of the total UK population are in receipt of one or more welfare benefits giving rise to the largest single area of government expenditure The law and structures of social security are highly complex made more so by constant adjustments as government pursues its often conflicting economic political and social policy objectives This complexity is highly problematic It contributes to errors in decision making and to increased administrative costs and is seen as disempowering for citizens thereby weakening enjoyment of a key social right Current and previous administrations have committed to simplifying the benefits system It is a specific objective of the Welfare Reform Act 2012 which provides for

the introduction of Universal Credit in place of diverse benefits However it is unclear whether the reformed system will be either less complex legally or more accessible for citizens This book seeks to explain how and why complexity in the modern welfare system has grown to identify the different ways in which legal and associated administrative arrangements are classifiable as complex to discuss the effects of complexity on the system's administration and its wider implications for rights and the citizen state relationship and to consider the role that law can play in the simplification of schemes of welfare While primarily focused on the UK welfare system it also provides analysis of relevant policies and experience in various other states

Spiritual Democracy Steven B. Herrmann, 2014-10-14 Exploring what the author calls the shaman poets Walt Whitman Herman Melville and Emily Dickinson this book demonstrates how far ahead of their times these writers were in forecasting developments of our current time It was Whitman who first wrote of Spiritual Democracy as a vision of transformation and global equality Steven Herrmann delves deep into the visionary expressions of this idea of Spiritual Democracy the realization of the oneness of humanity with the universe and all its forces in these early American writers showing the influence the groundbreaking work of the geologist and thinker Alexander Von Humboldt had on Whitman and others Writing that every member of the global community regardless of color gender or sexual orientation can realize these freedoms the author explores how one can tap into the vitalizing source of equalizing vocational energy to bring a sense of purpose and peace Although the book shines as a work of literary criticism the author's insights as a Jungian psychotherapist take the reader ever deeper into the creative impulses of Whitman Melville Dickinson and other poets in their crafting of the seminal notion of Spiritual Democracy In addition Herrmann offers practical methodologies for personal and global transformation in the section Ten Ways to Practice Spiritual Democracy

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a Ten Ways to Practice Spiritual Democracy

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