

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 + 1 620 000 – 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] *

31

* Operation from top OR R13 500 OR (R515 000)

Valid alternative details acceptable # Operation one part correct in the sub-section (figures/details)

Accounting Grade 1 memorandum Oct Nov 2014

**United States. Department of the
Army**



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Title 4 Accounts (Revised as of January 1, 2014) Office of The Federal Register, Enhanced by IntraWEB, LLC, 2014-01-01 The Code of Federal Regulations Title 4 contains the codified Federal laws and regulations that are in effect as of the date of the publication pertaining to the Federal Government accounts and accountability *Budget of the U.S. Government, Appendix*, 2013-04-10 Presents detailed information on individual programs and appropriation accounts that constitute the budget Includes for each Government department and agency the text of proposed appropriations language budget schedules for each account new legislative proposals and explanations of the work to be performed and the funds needed and proposed general provisions applicable to the appropriations of entire agencies or groups of agencies *Index of Blank Forms* United States. Department of the Army, 1979 **The National Security Enterprise** Roger Z. George, Harvey Rishikof, 2017 This second edition of The National Security Enterprise provides practitioners insights into the operation missions and organizational cultures of the principal national security agencies and other significant institutions that shape the US national security decision making process Unlike some textbooks on American foreign policy this book provides analysis from insiders who have worked at the National Security Council the State Department Department of Defense the intelligence community and the other critical entities included in the book The book explains how organizational missions and cultures create the labyrinth in which a coherent national security policy must be fashioned Understanding and appreciating these organizations and their cultures is essential for formulating and implementing coherent policies This second edition includes four new chapters Congress DHS Treasury and USAID and updates to the text throughout It covers the many changes instituted by the Obama administration implications of the government campaign to prosecute leaks and lessons learned from more than a decade of war in Afghanistan and Iraq **Military publications** United States. Department of the Army, 1976 **The Budget of the United States Government** United States. Office of Management and Budget, 2015 **Appendix, Budget of the United States Government, Fiscal Year 2016** Executive Office of the President, 2015-02-02 Officially released on February 2 2015 As one of the reference volumes of the FY2016 Budget request of the President the popular Fiscal Year Budget Appendix volume presents detailed financial information on individual programs Federal agencies and appropriation accounts that constitute the budget in tables and graphs Includes for each Government department and agency the text of proposed appropriations language budget schedules for each account new legislative proposals and explanations of the work to be performed and the funds needed and proposed general provisions applicable to the appropriations of entire agencies or groups of agencies Federal agency personnel policy makers think tank advocates lawmakers media organizations and others interested in a line item by line item view of the President's proposed Fiscal year Budget will want this resource in their personal library collection Public and academic libraries will want to make this annual reference product available for the general public in their Government collections Students studying Public

Finance political scientists and researchers will appreciate this detailed information with authoritative data legends presented in tables and graphs *Budget of the United States Government* United States. Office of Management and Budget, 2014 *Appendix, Budget of the United States Government, Fiscal Year 2012* Office of Management and Budget (U.S.), 2011-02-14 Contains detailed information on the various appropriations and funds that constitute the budget and is designed primarily for the use of the Appropriations Committee The Appendix contains more detailed financial information on individual programs and appropriation accounts than any of the other budget documents It includes for each agency the proposed text of appropriations language budget schedules for each account new legislative proposals and explanations of the work to be performed and the funds needed and proposed general provisions applicable to the appropriations of entire agencies or group of agencies Information is also provided on certain activities whose outlays are not part of the budget totals

The Routledge Handbook on Crime and International Migration Sharon Pickering, Julie Ham, 2017-07-14 The Routledge Handbook on Crime and International Migration is concerned with the various relationships between migration crime and victimization that have informed a wide criminological scholarship often driven by some of the original lines of inquiry of the Chicago School Historically migration and crime came to be the device by which Criminology and cognate fields sought to tackle issues of race and ethnicity often in highly problematic ways However in the contemporary period this body of scholarship is inspiring scholars to produce significant evidence that speaks to some of the biggest public policy questions and debunks many dominant mythologies around the criminality of migrants The Routledge Handbook on Crime and International Migration is also concerned with the theoretical empirical and policy knots found in the relationship between regular and irregular migration offending and victimization the processes and impact of criminalization and the changing role of criminal justice systems in the regulation and enforcement of international mobility and borders The Handbook is focused on the migratory fault lines between the Global North and Global South which have produced new or accelerated sites of state control constructed irregular migration as a crime and security problem and mobilized ideological and coercive powers usually reserved for criminal or military threats Offering a strong international focus and comprehensive coverage of a wide range of border criminal justice and migration related issues this book is an important contribution to criminology and migration studies and will be essential reading for academics students and practitioners interested in this field

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Table of Contents Accounting Grade 1memorandum Oct Nov 2014

1. Understanding the eBook Accounting Grade 1memorandum Oct Nov 2014
 - The Rise of Digital Reading Accounting Grade 1memorandum Oct Nov 2014
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Grade 1memorandum Oct Nov 2014
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounting Grade 1memorandum Oct Nov 2014
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Grade 1memorandum Oct Nov 2014
 - Personalized Recommendations

- Accounting Grade 1memorandum Oct Nov 2014 User Reviews and Ratings
- Accounting Grade 1memorandum Oct Nov 2014 and Bestseller Lists
- 5. Accessing Accounting Grade 1memorandum Oct Nov 2014 Free and Paid eBooks
 - Accounting Grade 1memorandum Oct Nov 2014 Public Domain eBooks
 - Accounting Grade 1memorandum Oct Nov 2014 eBook Subscription Services
 - Accounting Grade 1memorandum Oct Nov 2014 Budget-Friendly Options
- 6. Navigating Accounting Grade 1memorandum Oct Nov 2014 eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting Grade 1memorandum Oct Nov 2014 Compatibility with Devices
 - Accounting Grade 1memorandum Oct Nov 2014 Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Grade 1memorandum Oct Nov 2014
 - Highlighting and Note-Taking Accounting Grade 1memorandum Oct Nov 2014
 - Interactive Elements Accounting Grade 1memorandum Oct Nov 2014
- 8. Staying Engaged with Accounting Grade 1memorandum Oct Nov 2014
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Grade 1memorandum Oct Nov 2014
- 9. Balancing eBooks and Physical Books Accounting Grade 1memorandum Oct Nov 2014
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Grade 1memorandum Oct Nov 2014
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Accounting Grade 1memorandum Oct Nov 2014
 - Setting Reading Goals Accounting Grade 1memorandum Oct Nov 2014
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Accounting Grade 1memorandum Oct Nov 2014
 - Fact-Checking eBook Content of Accounting Grade 1memorandum Oct Nov 2014

- Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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