

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] *

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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)

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WILD



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Minerals Yearbook Geological Survey, Interior Department, Mines Bureau, 2019-02-15 This volume covering metals and minerals contains chapters on approximately 90 commodities In addition this volume has chapters on mining and quarrying trends and on statistical surveying methods used by Minerals Information plus a statistical summary **Minerals Yearbook** Mines Bureau, Geological Survey, Interior Department, 2018-04-19 Minerals Yearbook 2014 V 3 Area Reports International Asia and the Pacific Volume III Area Reports International is published as four separate reports These regional reports contain the latest available minerals data on more than 180 foreign countries and discuss the importance of minerals to the economies of these nations and the United States Each report begins with an overview of the region s mineral industries during the year It continues with individual country chapters that examine the mining refining processing and use of minerals in each country of the region and how each country s mineral industry relates to U S industry Most chapters include production tables and industry structure tables information about Government policies and programs that affect the country s mineral industry and an outlook section **Working-Class Utopias** Robert M. Fogelson, 2022-10-18 One of the nation s foremost urban historians traces the history of cooperative housing in New York City from the 1920s through the 1970s As World War II ended and Americans turned their attention to problems at home union leaders and other prominent New Yorkers came to believe that cooperative housing would solve the city s century old problem of providing decent housing at a reasonable cost for working class families Working Class Utopias tells the story of this ambitious movement from the construction of the Amalgamated Houses after World War I to the building of Co op City the world s largest housing cooperative four decades later Robert Fogelson brings to life a tumultuous era in the life of New York drawing on a wealth of archival materials such as community newspapers legal records and personal and institutional papers In the early 1950s a consortium of labor unions founded the United Housing Foundation under the visionary leadership of Abraham E Kazan who was supported by Nelson A Rockefeller Robert F Wagner Jr and Robert Moses With the help of the state which provided below market rate mortgages and the city which granted tax abatements Kazan s group built large scale cooperatives in every borough except Staten Island Then came Co op City built in the Bronx in the 1960s as a model for other cities but plagued by unforeseen fiscal problems culminating in the longest and costliest rent strike in American history Co op City survived but the United Housing Foundation did not and neither did the cooperative housing movement Working Class Utopias is essential reading for anyone seeking to understand the housing problem that continues to plague New York and cities across the nation *The Budget of the United States Government* United States. Office of Management and Budget, 2015 **Commerce, Justice, Science, and Related Agencies Appropriations for Fiscal Year 2015** United States. Congress. Senate. Committee on Appropriations. Subcommittee on Commerce, Justice, Science, and Related Agencies, 2015 *Budget of the United States Government* United States. Office of Management and Budget, 2004

Fundamental Accounting Principles WILD,2017-09-11 **Fundamental Accounting Principles** **Appendix, Budget of the United States Government, Fy 2015** Executive Office Of The President,Office of Office of Management and Budget (U.S.),2014-04-15 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 **Congressional Record** United States. Congress,2014 *Extraterritoriality and International Bribery* Branislav Hock,2019-09-11 The book presents a collective action perspective to explain how extraterritoriality functions and assess when and to what extent extraterritoriality is effective A collective action perspective provides a new account of foreign anti bribery laws and their extraterritorial enforcement that draws on theories discussed in the field of economic governance Within this framework the book offers an intensive analysis of US foreign anti bribery law such as the Foreign Corrupt Practices Act FCPA international law as it emanates from the OECD Anti Bribery Convention and comparative insights into UK law and German law To test the theory in practice the book provides a unique data set of more than 40 foreign anti bribery enforcement actions conducted by the US Department of Justice DOJ and the Securities and Exchange Commission SEC and other examples from comparative jurisdictions *Extraterritoriality and International Bribery* is ideal reading for academics and students with an interest in global governance economic crime criminology and law and economics as well as practitioners concerned with foreign anti bribery enforcement including compliance officers lawyers investigating and prosecuting authorities and business leaders The book also discusses governance alternatives existing outside international anti bribery law and offers policy and legal reforms proposals The book suggests a decentralized enforcement model with the delegation of some enforcement tasks to an external body as the most appropriate governance alternative

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