

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: $5\ 600 + 20\% \times \left[\frac{1\ 768\ 000 \times 10}{12} + \frac{2\ 098\ 000 \times 4}{12} \right]$ 294 667 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) ✓ Operation; one part correct & brackets
✓ 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) ✓ Operation one part correct & brackets
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) ✓ Operation one part correct & brackets
✓ 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
✓ Share buy-back 50 000 x R9.50 Details & correctly placed	(475 000) ✓ ✓ correct & brackets
✓ Change in loan Details & correctly placed	400 000 ✓ ✓ correct & no brackets
Net change in cash and cash equivalents	(2 989 500) ✓ Operation
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 1memo For September 2014

H Kauffman



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The Budget of the United States Government United States. Office of Management and Budget,2015 *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 **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 **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 Parliamentary Debates (Hansard).**

Great Britain. Parliament. House of Lords,2013 **Fiscal Year 2013 Appendix, Budget of the U.S. Government** , 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 NOTE NO FURTHER DISCOUNTS FOR ALREADY REDUCED SALE ITEMS **Education Savings Accounts** Nat Malkus,Adam Peshek,Gerard

Robinson,2017-03-16 School choice has been central to American education policy debate for a quarter century But throughout school choice has been just that school choice In a potentially profound development Education Savings Accounts ESAs reimagine parent choice in ways that may upend many assumptions that have framed issues of school choice in the past ESAs offer something wholly new allowing parents to customize their child s education by stitching together traditional schools and different education providers including tutors therapists online and blended models Of course a raft of new questions and potential challenges accompany these new ESA programs which in 2015 existed in five states Arizona Florida Mississippi Nevada and Tennessee and were introduced by legislators in another sixteen Yet for all their potential import ESAs are barely understood This volume seeks to provide a comprehensive fair minded treatment of ESAs and will address the rationale for them the challenges they pose what it takes for them to work and the political and legal dynamics at play

Parliamentary Debates (Hansard). Great Britain. Parliament. House of Commons,2013 **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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