

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	$5\ 600 + 11\ 000 + 20\% \times (3\ 110\ 000 - 1\ 342\ 000)$ $353\ 600 \text{ (3 marks)}$ OR: $5\ 600 + 20\% \times \left[\frac{1\ 768\ 000 \times 10}{12} + \frac{(2\ 098\ 000 \times 4)}{12} \right]$ $294\ 667 + 69\ 933 = 364\ 600$	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] *

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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 Grade 1 memorandum September 2014

Kathleen Armour



Accounting Grade 1 memorandum September 2014:

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 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 *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 **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 **Bangladesh** International Monetary Fund. Asia and Pacific Dept, 2013-12-05 This paper discusses Bangladesh's Third Review Under the Extended Credit Facility and Request for Modification of Performance Criteria Political uncertainty and nationwide strikes are taking a toll on economic activity with private investment most affected Real GDP growth moderated in FY2013 July 2012 June 2013 to 6 percent FY2012 6.2 percent Recent data on private credit and tax collections suggest economic activity continues to slow The program remains

on track All performance criteria at end June 2013 were met and all structural benchmarks have been completed The IMF staff recommends completion of the review and modification of the performance criteria for December 2013

The Routledge International Handbook on Narrative and Life History Ivor Goodson, Ari Antikainen, Pat Sikes, Molly Andrews, 2016-10-04 In recent decades there has been a substantial turn towards narrative and life history study The embrace of narrative and life history work has accompanied the move to postmodernism and post structuralism across a wide range of disciplines sociological studies gender studies cultural studies social history literary theory and most recently psychology Written by leading international scholars from the main contributing perspectives and disciplines The Routledge International Handbook on Narrative and Life History seeks to capture the range and scope as well as the considerable complexity of the field of narrative study and life history work by situating these fields of study within the historical and contemporary context Topics covered include The historical emergences of life history and narrative study Techniques for conducting life history and narrative study Identity and politics Generational history Social and psycho social approaches to narrative history With chapters from expert contributors this volume will prove a comprehensive and authoritative resource to students researchers and educators interested in narrative theory analysis and interpretation

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

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 U.S. Government, Fiscal Year 2018 Government

Publishing Office,2017-06 Appendix Budget of the U S Government Fiscal Year 2018 presents detailed information on individual programs and appropriation accounts that constitutes the budget It includes for each Government department and agency the text of proposed appropriations language budget schedules for each account new legislative proposals 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

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