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 -	
ь	140 000 - 33 600 no part marks	106 400 🗸	
c	5 600 + 11 000 + 20% x (3 110 000 - 1 342 000) OR: 2 marks 1 mark 1 mark 1 mark 1 mark 1 mark 5 600 + 20% x ((1 768 000 x 10/12) + (2 098 000 x 4/12))	370 200 🗹	

Cash flow from operating activities	(1 039 900)	
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) 691 000: 3 marks	Operation; one correct & brack
✓ Dividends 480 000 ✓ + 750 000 ✓ ✓ Details & correctly placed	(1 230 000) 1 230 000; 3marks	Operation one correct & brack
Cash flow from investing activities	(4 274 600)	
✓ Purchase of fixed assets 4 051 000☑ + 330 000✓ Details & correctly placed see 4.1 a	(4 381 000) 4381 000: 2	Operation one correct & brack
 ✓ Proceeds from disposal of fixed assets Details & correctly placed 	106 400	See 4 10 & n
Cash flow from financing activities	2 325 000	© Control of Control
Proceeds from the sale of shares Details & correctly placed.	2 400 000 1	correct & no bra
✓ Share buy-back 50 000 x R9,50 Details & correctly placed	(475 000 /)	correct & bras
✓ Change in loan Details & correctly placed	400 000	correct & no brai
Net change in cash and cash equivalents	(2 989 500)	Coperation Coperation
Cash and cash equivalents at beginning of year	2 488 000	
Cash and cash equivalents at end of year	(501 500)	✓ [2]*

* 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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Accounting Memoradum For Exemplar 2014

Ed Kilgore

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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

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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 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 Table of Contents Visions of Spiritual Democracy Introduction 1 Cosmos 2 Spiritual Democracy as a Science of God 3 From Humboldt to Jung 4 Jung on Spiritual Democracy 5 Healing the National Complex 6 Whitman's New Bible The Foundation of a Religious Vision 7 Walt Whitman's Global Vision 8 The Bi Erotic as Transcendent Sexuality 9 Shamanism and Spiritual Democracy A Post Humboldtian Notion of the Cosmos 10 Whitman as a Preserver of the Psychic Integrity of the Community 11 Moby Dick The Evolution of a New Myth for our Times 12 Herman Melville The Quest for Yillah 13 Towards a Hypothesis of the Bi erotic 14 Moby Dick and the Trickster 15 The Marriage of Sames A Bosom Friend 16 Moby Dick The Characters Behind the Names 17 The Fall of the Dictatorships as Portrayed in Moby Dick 18 Metamorphosis of the Gods 19 The Re emergence of the Feminine 20 Afterward A Bi Erotic Model for The Way Forward a Ten Ways to Practice Spiritual Democracy **Discussion Memorandum on Accounting for** Research and Development and Similar Costs Financial Accounting Standards Board, 1974 Discussion Memorandum Financial Accounting Standards Board, 1983

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