

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)

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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*

Geological Survey, Interior Department, Mines Bureau, 2018-04-19 This volume of the Minerals Yearbook provides an annual review of mineral production and trade and of mineral related government and industry developments in more than 175 foreign countries It is normally published in separate books that cover specific regions In this publication the regional books are combined into one commemorative volume These annual reviews are designed to provide timely statistical data on mineral commodities in various countries Each report includes sections on government policies and programs environmental issues trade and production data industry structure and ownership commodity sector developments infrastructure and a summary outlook More information is available on the three volumes of the Minerals Yearbook Regional Areas Covered Africa and the Middle East Asia and the Pacific Europe and Central Eurasia North America Central America and the Caribbean South America

Religion in the Age of Obama Juan M. Floyd-Thomas, Anthony B. Pinn, 2018-08-23 This is the first book to focus on the significance of religion during President Obama s years in the White House Addressing issues ranging from identity politics immigration income inequality Islamophobia and international affairs Religion in the Age of Obama explores the religious and moral underpinnings of the Obama presidency and subsequent debates regarding his tenure in the White House It provides an analysis of Obama s beliefs and their relationship to his vision of public life as well as the way in which the general ethos of religion and non religion has shifted over the past decade in the United States under his presidency Topics include how Obama has employed religious rhetoric in response to both international and domestic events his attempt to inhabit a kind of Blackness that comforts and reassures rather than challenges White America the limits of Christian hospitality within U S immigration policy and the racialization of Islam in the U S national imagination Religion in the Age of Obama shows that the years of the Obama presidency served as a watershed moment of significant reorganization of the role of religion in national public life It is a timely contribution to debates on religion race and public life in the United States

International Public Procurement Khi V. Thai, 2016-07-30 Using a comparative framework this volume presents case studies of issues of public procurement and discusses how procurement professionals and policy makers in different regions are responding to these challenges This book discusses current issues in public procurement Over the past few decades public procurement has had to evolve conceptually and organizationally in the face of unrelenting budget constraints government downsizing public demand for increased transparency in public procurement as well as greater concerns about efficiency fairness and equity Procurement professionals have also had to deal with a changeable climate produced by emerging technology environmental concerns and ongoing tension between complex regional trade

agreements and national socioeconomic goals The first section discusses innovation and reforms in public procurement and how practitioners are adapting to and making use of new technologies The second section addresses the challenges of maintaining transparency equity and fairness in public procurement The final section discusses preferential public procurement and introduces strategies for building sustainable public procurement systems By combining theory and analysis with evidence from the real world this book is of equal use to academics policy makers and procurement professionals

[Accounting in Conflict](#) Cheryl R. Lehman, 2016-11-18 Volume 19 of Advances in Public Interest Accounting responds to Global forces and accountability once again converge in this volume illustrating the significant and multifaceted nature of the role of accounting in societies

[Bus and Light Rail Train Operator Safety, Regional Transportation District Two Hills Accounting & Consulting](#), 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

[The Budget of the United States Government](#) United States, 2016

Budget of the United States Government United States. Office of Management and Budget, 2015

[The Geek Way](#) Andrew McAfee, 2023-11-14 The Economist's Best Books of 2023 Forbes Top 10 Business Books of 2023 Financial Times Monthly Best Business Books to Read Pick In this handbook for disruptors Eric Schmidt The Geek Way reveals a new way to get big things done It will change the way you think about work teams projects and culture and give you the insight and tools you need to harness our human superpowers of learning and cooperation What is being geeky It's being a perennially curious person one who's not afraid to tackle hard problems and embrace unconventional solutions McAfee shows how the geeks have created a new culture based around four norms science ownership speed and openness The geek way seems odd at first It's not deferential to experts fond of planning and process afraid of mistakes or obsessed with winning But it explains everything from why Montessori babies turn out to be creative tinkerers to how newcomers are disrupting industry after industry and still just getting started When all four norms are in place a culture emerges that is

freewheeling fast moving egalitarian evidence driven argumentative and autonomous Why does the geek way work so much better McAfee provides an original answer because it taps into humanity s superpower which is our ability to cooperate intensely and learn rapidly By providing insights from the young discipline of cultural evolution McAfee shows that when we come together under the right conditions we quickly figure out how to build reusable spaceships and self correcting organizations Under the wrong conditions though we create bureaucracy chronic delays cultures of silence and the other classic dysfunctions of the Industrial Era Mixing cutting edge science history analysis and stories that show the geek way in action McAfee offers a new way to see the world and empowering tools for seizing the big opportunities of today and tomorrow

Corporate Social Responsibility in Developing Countries Steven Kayambazinthu Msosa, Shame Mugova, Courage Mlambo, 2023-06-20 This book examines corporate social responsibility theories and models in the context of developing countries The developing countries are amongst the poorest countries of the world despite vast natural resources The natural resources are mismanaged proceeds are misappropriated corruption and conflict are centered on resource control Governments and Multinational Corporations MNCs are at the centre of the controversy of corporate social responsibility CSR in the affected countries Moreover the lack of systems procedures and legislation to enforce CSR has led to environmental degradation and a decline in business ethics and morality This book analyses Corporate Social Responsibility in developing countries with specific reference to the extractive industry by integrating academic and industrial perspectives It will be of interest to researchers in the field of CSR as well as for management professionals

Divested Ken-Hou Lin, Megan Tobias Neely, 2020 Divested documents how the ascendance of finance is a fundamental cause of economic inequality in the United States This wide ranging and comprehensive account demonstrates the many ways financial sector has reshaped the economy leaving the average American adrift in a world driven by the maximization of financial profit

Forgotten Americans Isabel Sawhill, 2018-09-25 A sobering account of a disenfranchised American working class and important policy solutions to the nation s economic inequalities One of the country s leading scholars on economics and social policy Isabel Sawhill addresses the enormous divisions in American society economic cultural and political and what might be done to bridge them Widening inequality and the loss of jobs to trade and technology has left a significant portion of the American workforce disenfranchised and skeptical of governments and corporations alike And yet both have a role to play in improving the country for all Sawhill argues for a policy agenda based on mainstream values such as family education and work While many have lost faith in government programs designed to help them there are still trusted institutions on both the local and federal level that can deliver better job opportunities and higher wages to those who have been left behind At the same time the private sector needs to reexamine how it trains and rewards employees This book provides a clear headed and middle way path to a better functioning society in which personal responsibility is honored and inclusive capitalism and more broadly shared growth are once more the norm

Congressional Record United States.

Congress,2017-10-24 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 Seaforth World Naval Review 2015 Conrad Waters,2014-11-05 Now in its seventh year this annual has established an international reputation as an authoritative but affordable summary of all that has happened in the naval world in the previous twelve months It combines regional surveys with one off major articles on noteworthy new ships and other important developments Besides the latest warship projects it also looks at wider issues of importance to navies such as aviation and electronics and calls on expertise from around the globe to give a balanced picture of what is going on and to interpret its significance The 2015 edition looks in detail at the French Navy and the Bangladesh and Myanmar navies while significant ships include the Montford Point class mobile landing platforms the Samuel Becket offshore patrol vessels and the Skjold class fast attack craft There are technological reviews dealing with naval aviation by David Hobbs and current mine warfare developments by Norman Friedman while warship recycling is discussed by ian Buxton Intended to make interesting reading as well as providing authoritative reference there is a strong visual emphasis including specially commissioned drawings and the most up to date photographs and artists impressions For anyone with an interest in contemporary naval affairs whether an enthusiast or a defence professional this annual has become required reading Domestic Mail Manual United States Postal Service,2000 **The Role of the Postal and Delivery Sector in a Digital Age** Michael A Crew,Timothy J Brennan,2014-01-31 This volume the result of the 21st Conference on Postal and Delivery Economics Ireland 2013 describes the continuing problem of the decline of the postal sector in the face of electronic competition and offers strategies for the survival of mail s Army and Navy Journal ,1924 □□□□ □□□□□□,2024-09-19

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