

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) ✓ 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] *

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 1final Exam Memorandum 2014

**Steven Kayambazinthu Msosa, Shame
Mugova, Courage Mlambo**

Accounting Grade 1final Exam Memorandum 2014:

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. Office of Management and Budget, 2015 **Budget of the United States Government** United States. Office of Management and Budget, 2015 **Yale Law Journal: Volume 124, Number 8 - June 2015** Yale Law Journal, 2015-06-26 The contents of the June 2015 issue Volume 124 Number 8 of the Yale Law Journal are Article The New Corporate Web Tailored Entity Partitions and Creditors Selective Enforcement Anthony J Casey Note A Reassessment of Common Law Protections for Idiots Michael Clemente Feature Arbitration Transparency and Privatization Diffusing Disputes The Public in the Private of Arbitration the Private in Courts and the Erasure of Rights Judith Resnik Arbitration and Americanization The Paternalism of Progressive Procedural Reform Amalia D Kessler Arbitration's Counter Narrative The Religious Arbitration Paradigm Michael A Helfand Disappearing Claims and the Erosion of Substantive Law J Maria Glover Feature Constitutional Law in an Age of Proportionality Vicki C Jackson Quality digital formatting includes fully linked footnotes and an active Table of Contents including linked Contents for all individual Articles Notes and Essays proper Bluebook formatting and active URLs in footnotes This ebook is the last issue of the academic year 2014 2015 Number 8 of Volume 124 It includes a cumulative Index for the volume *Fundamental Accounting Principles* WILD, 2017-09-11 *Fundamental Accounting Principles* *Parliamentary Debates* India. Parliament. Rajya Sabha, 2014-07

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 *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.

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.

Marginality and Condemnation, 3rd Edition Carolyn Brooks, Bernard Schissel, 2021-12-13T00:00:00Z Includes test bank and PowerPoint slides for professors who have adopted the text in their course. Contact examrequest@fernpub.ca for more information. This well-received criminology textbook, now in its third edition, argues that crime must be understood as both a social and a political phenomenon. Using this lens, *Marginality and Condemnation* contends that what is defined as criminal, how we respond to crime and why individuals behave in anti-social ways are often the result of individual and systemic social inequalities and disparities in power. Beginning with an overview of criminological discourse, mainstream approaches and new directions in criminological theory, the book is then divided into

sections based on key social inequalities of class gender race and age each of which begins with an outline of the general issues for understanding crime and an introduction that guides readers through the empirical chapters that follow The studies provide insights into general issues in criminology ranging from the historical and current nature of crime and criminal justice to the various responses to criminality Readers are encouraged and challenged to understand crime and justice through concrete analyses rather than abstract argumentation In addition to a new introductory chapter that confronts how we define crime measure crime and understand and use criminology in this millennium the third edition provides new chapters examining crime in relation to the environment terrorism masculinity children and youth and Aboriginal gangs and the legacy of colonialism

Unveiling the Magic of Words: A Report on "**Accounting Grade 1final Exam Memorandum 2014**"

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