#### 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
<ul> <li>✓ Proceeds from disposal of fixed assets</li> <li>Details &amp; correctly placed</li> </ul>	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)

31

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**JA Banks** 

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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 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 guarrying trends and on statistical surveying methods used by Minerals Information plus a statistical The Law and Policy of Biofuels Yves Le Bouthillier, Annette Cowie, Paul Martin, Heather McLeod-Kilmurray, 2016-05-27 In the last twenty years the biofuels industry has developed rapidly in many regions of the world This timely book provides an in depth and critical study of the law and policies in many of the key biofuels producing countries such as Brazil China and the US as well as the EU and a number of other countries where this industry is guickly developing Drawing on a range of disciplines the contributors examine the roles of the public and private sectors in the governance of biofuels They discuss topics such as sustainability and biofuels and provide a critical review of regulatory regimes for biofuels They conclude by proposing recommendations for more effective and efficient biofuel policies Academics working in the area of renewable energy and students in environmental law will find this book to be of interest It will also be of use to policy makers around the world looking to learn from various existing regimes Contributors G Berndes M Brand o A Cowie A Cowie K S Dahmann J De Beer O Englund L B Fowler A Genest L Guo M H Labrie Y Le Bouthillier E Le Gal O J Lim Tung W E Mabee F Maes L D Malo M Mansoor P Martin H Mcleod Kilmurray M J F Montefrio B E Olsen R O Owino P Pereira De Andrade M Powers A R nne P M Smith T Smith S Soimakallio I Stupak V M Tafur A R Taylor In Praise of American **Educators** Richard DuFour, 2015-07-20 Explore the state of education today In this thought provoking book the author presents a compelling case for why contemporary American educators are the greatest generation in history He carefully explains why current national reform policies have failed and presents specific steps policymakers administrators and teachers must take to transform American schools to meet student needs in the 21st century Sessional Papers Great Britain. Parliament. House of Commons, 1967 Tainted Earth Marianne Sullivan, 2014-01-23 Smelting is an industrial process involving the extraction of metal from ore During this process impurities in ore including arsenic lead and cadmium

may be released from smoke stacks contaminating air water and soil with toxic heavy metals The problem of public health harm from smelter emissions received little official attention for much for the twentieth century Though people living near smelters periodically complained that their health was impaired by both sulfur dioxide and heavy metals for much of the century there was strong deference to industry claims that smelter operations were a nuisance and not a serious threat to health It was only when the majority of children living near the El Paso Texas smelter were discovered to be lead exposed in the early 1970s that systematic independent investigation of exposure to heavy metals in smelting communities began Following El Paso an even more serious led poisoning epidemic was discovered around the Bunker Hill smelter in northern Idaho In Tacoma Washington a copper smelter exposed children to arsenic a carcinogenic threat Thoroughly grounded in extensive archival research Tainted Earth traces the rise of public health concerns about nonferrous smelting in the western United States focusing on three major facilities Tacoma Washington El Paso Texas and Bunker Hill Idaho Marianne Sullivan documents the response from community residents public health scientists the industry and the government to pollution from smelters as well as the long road to protecting public health and the environment Placing the environmental and public health aspects of smelting in historical context the book connects local incidents to national stories on the regulation of airborne toxic metals The nonferrous smelting industry has left a toxic legacy in the United States and around the world Unless these toxic metals are cleaned up they will persist in the environment and may sicken people children in particular for generations to come The twentieth century struggle to control smelter pollution shares many similarities with public health battles with such industries as tobacco and asbestos where industry supported science created doubt about harm and reluctant government regulators did not take decisive action to protect the public s health Parliamentary Papers Great Britain, Parliament, House of Commons, 1968 **Report from the Select Committee on Procedure** Great Britain. Parliament. House of Commons. Select Committee on Procedure, 1967 Colorado School Laws Colorado.2011 India India Rubber World and Electrical Trades Review John Robertson Dunlap, Henry Clemens Rubber World, 1946 Pearson, 1947

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- 1. Understanding the eBook Memo Accounting Grade 1november 2014
  - The Rise of Digital Reading Memo Accounting Grade 1november 2014
  - Advantages of eBooks Over Traditional Books
- 2. Identifying Memo Accounting Grade 1november 2014
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
- 3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Memo Accounting Grade 1november 2014
  - User-Friendly Interface
- 4. Exploring eBook Recommendations from Memo Accounting Grade 1november 2014

- Personalized Recommendations
- Memo Accounting Grade 1november 2014 User Reviews and Ratings
- Memo Accounting Grade 1november 2014 and Bestseller Lists
- 5. Accessing Memo Accounting Grade 1november 2014 Free and Paid eBooks
  - Memo Accounting Grade 1november 2014 Public Domain eBooks
  - Memo Accounting Grade 1november 2014 eBook Subscription Services
  - Memo Accounting Grade 1november 2014 Budget-Friendly Options
- 6. Navigating Memo Accounting Grade 1november 2014 eBook Formats
  - o ePub, PDF, MOBI, and More
  - Memo Accounting Grade 1november 2014 Compatibility with Devices
  - Memo Accounting Grade 1november 2014 Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Memo Accounting Grade 1november 2014
  - Highlighting and Note-Taking Memo Accounting Grade 1november 2014
  - Interactive Elements Memo Accounting Grade 1november 2014
- 8. Staying Engaged with Memo Accounting Grade 1november 2014
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Memo Accounting Grade 1november 2014
- 9. Balancing eBooks and Physical Books Memo Accounting Grade 1november 2014
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Memo Accounting Grade 1november 2014
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Memo Accounting Grade 1november 2014
  - Setting Reading Goals Memo Accounting Grade 1november 2014
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Memo Accounting Grade 1november 2014

- Fact-Checking eBook Content of Memo Accounting Grade 1november 2014
- Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
- 14. Embracing eBook Trends
  - Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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