

**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
<b>a</b>	6 740 000 – 2 689 000 <span style="float: right;">no part marks</span>	4 051 000 ✓✓
<b>b</b>	140 000 – 33 600 <span style="float: right;">no part marks</span>	106 400 ✓✓
<b>c</b>	$5\ 600 + 11\ 000 + 20\% \times (3\ 110\ 000 - 1\ 342\ 000)$ $\text{353 600 (3 marks)}$ <p>OR:</p> $5\ 600 + 20\% \times \left[ \frac{1\ 768\ 000 \times 10}{12} + \frac{(2\ 098\ 000 \times 4)}{12} \right]$ $\text{294 667} \quad \quad \quad \text{69 933}$	one part correct 370 200 ✓

12

**4.2 METEOR SUPERMARKETS LTD****CASH FLOW STATEMENT FOR YEAR ENDED 28 FEBRUARY 2014**

<b>Cash flow from operating activities</b>	(1 039 900) <span style="float: right;">✓ Operational</span>
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) <span style="float: right;">✓ Operational</span> 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) <span style="float: right;">✓ Operational</span> 1 230 000: 3 marks
<b>Cash flow from investing activities</b>	(4 274 600) <span style="float: right;">✓ Operational</span>
✓ Purchase of fixed assets 4 051 000 ✓ + 330 000 ✓ Details & correctly placed: see 4.1 a	(4 381 000) <span style="float: right;">✓ Operational</span> 4 381 000: 2 marks
✓ Proceeds from disposal of fixed assets Details & correctly placed	106 400 <span style="float: right;">✓ See 4.1b &amp; no brackets</span>
<b>Cash flow from financing activities</b>	2 325 000 <span style="float: right;">✓ Operational</span>
✓ Proceeds from the sale of shares Details & correctly placed	2 400 000 ✓ <span style="float: right;">✓ correct &amp; no brackets</span> 2 400 000: 1 mark
✓ Share buy-back 50 000 x R9.50 Details & correctly placed	(475 000) ✓ <span style="float: right;">✓ correct &amp; brackets</span> 475 000: 1 mark
✓ Change in loan Details & correctly placed	400 000 ✓ <span style="float: right;">✓ correct &amp; no brackets</span> 400 000: 1 mark
<b>Net change in cash and cash equivalents</b>	(2 989 500) <span style="float: right;">✓ Operational</span>
<b>Cash and cash equivalents at beginning of year</b>	2 488 000
<b>Cash and cash equivalents at end of year</b>	(501 500) <span style="float: right;">✓ [X] *</span>

31

\* Operation from top OR R13 500 OR (R515 000)

Valid alternative details acceptable # Operation one part correct in the sub-section (figures/details)

# Memorandum For Accounting November 2014 Grade 12

**Richard DuFour**



## **Memorandum For Accounting November 2014 Grade 12:**

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between the formal constitutional powers of the president and the use of informal executive powers in the quest for peace and security Finally the book surveys the challenges that Donald J Trump faces in the transition to the new presidential administration

**Mapping Power** Navroz K. Dubash,2018-08-22 Electricity is critical to enabling India s economic growth and providing a better future for its citizens In spite of several decades of reform the Indian electricity sector is unable to provide high quality and affordable electricity for all and grapples with the challenge of poor financial and operational performance To understand why Mapping Power provides the most comprehensive analysis of the political economy of electricity in India s states With chapters on fifteen states by scholars of state politics and electricity this volume maps the political and economic forces that constrain and shape decisions in electricity distribution Contrary to conventional wisdom it concludes that attempts to depoliticize the sector are misplaced and could worsen outcomes Instead it suggests that a historically grounded political economy analysis helps understand the past and devise reforms to simultaneously improve sectoral outcomes and generate political rewards These arguments have implications for the challenges facing India s electricity future including providing electricity to all implementing government reform schemes and successfully managing the rise of renewable energy

**Federal Register** ,2013-08 *Colorado School Laws* Colorado,2011 **Railroad Age Gazette** ,1892 **Aviation Week & Space Technology** ,2006 [India Rubber World](#) ,1946 **Who's who Among Students in American Universities and Colleges** Henry Pettus Randall,1973 **India Rubber World and Electrical Trades Review** John Robertson Dunlap, Henry Clemens Pearson,1947 **World Wildlife Crime Report** United Nations Publications,2016 The trafficking of wildlife is increasingly recognized as both a specialized area of organized crime and a significant threat to many plant and animal species The World Wildlife Crime Report 2016 takes stock of the present wildlife crime situation with a focus on illicit trafficking of specific protected species of wild fauna and flora and provides a broad assessment of the nature and extent of the problem at the global level It includes a quantitative market assessment and a series of in depth illicit trade case studies

**Discussion Memorandum** Financial Accounting Standards Board,1983

**Discussion Memorandum** Financial Accounting Standards Board,1991

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