

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)

Memorandum Of Accounting Question Paper September 2014

William J. Perry, Tom Z. Collina



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incentive systems are not in sync with societal norms and expectations Moreover grand challenges such as climate change and global pandemics and growing interconnectedness shed light on the fault lines of value creation through complex supply chain systems exposing unacceptable working conditions modern slavery and the environmental consequences of highly distributed production at any cost As a consequence corporate social responsibility has become a widely accepted common denominator of the role and responsibilities of business in society ranging from core functions such as health safety and environment standards to governance and recognition of stakeholders supply chain design and corporations stand on climate change and its responsibility to future generations This volume assembles state of the art scholarship from leading scholars in the field and enables a full range view of CSR from its roots normative foundations and institutional perspectives to matters of stakeholding the global value chain social innovation and future directions The Routledge Companion to Corporate Social Responsibility represents a prestige reference work providing an overview of the subject area of CSR for academics researchers postgraduate students as well as reflective practitioners

[Awakening to China's Rise](#) Hugo Meijer, 2022-08-01

Awakening to China's Rise provides the most comprehensive analysis to date of how Europe's major powers have responded to the re emergence of China as a great power in world politics since the end of the Cold War To do so it puts forward a unique cross regional comparison of how the major European powers France Germany and the United Kingdom have confronted Chinese assertiveness both in the Asia Pacific and in Europe Firstly it analyses their response to China's increasingly muscular regional posture in the Asia Pacific through the development of diplomatic and security initiatives with partners in the region Secondly it delineates how they have confronted China's inroads into Europe looking at the measures that they have taken to tackle Chinese investments in and supply of technologies in strategic sectors such as critical national infrastructures dual use technologies and in the digital domain including Huawei's 5G networks A longstanding assumption in the IR literature has been that European foreign policies toward the People's Republic of China have been driven by a naive and self interested focus on the economic opportunities presented by such a vast market overlooking security considerations This book challenges such common belief through a detailed examination of the policies of France Germany and the United Kingdom from 1989 to the present Its central argument is that whereas this assessment aptly characterized the first two post Cold War decades Beijing's growing assertiveness after 2009 caused the three major European powers to awaken to China's rise In the 2010s heightened threat perceptions of China coupled with increasingly competitive bilateral economic relations with the PRC have gradually and cumulatively caused the hardening of their policy goals which in turn translated into the formulation of new policy instruments to confront such a challenge To substantiate this argument the book relies on a large body of previously undisclosed primary sources including 223 interviews conducted with senior officials in Europe Berlin Brussels London Paris in the United States Washington DC and in Asia Beijing Shanghai New Delhi Seoul declassified archival documents from France the UK and Germany leaked US diplomatic cables and new data on

European naval deployments **The Button** William J. Perry, Tom Z. Collina, 2020-06-30 The President has the power to end the world in minutes Right now no one can stop him Since the Truman administration America has been one push of a button away from nuclear war a decision that rests solely in the hands of the President Without waiting for approval from Congress or even the Secretary of Defense the President can unleash America's entire nuclear arsenal Almost every governmental process is subject to institutional checks and balances Why is potential nuclear annihilation the exception to the rule For decades glitches and slip ups have threatened to trigger nuclear winter misinformation false alarms hacked warning systems or even an unstable President And a new nuclear arms race has begun threatening us all At the height of the Cold War Russia and the United States each built up arsenals exceeding 30 000 nuclear weapons armed and ready to destroy each other despite the fact that just a few hundred are necessary to end life on earth From authors William J Perry Secretary of Defense in the Clinton administration and Undersecretary of Defense for Research and Engineering in the Carter administration and Tom Z Collina the Director of Policy at Ploughshares Fund a global security foundation in Washington DC The Button recounts the terrifying history of nuclear launch authority from the faulty 46 cent microchip that nearly caused World War III to President Trump's tweet about his much bigger more powerful button Perry and Collina share their firsthand experience on the front lines of the nation's nuclear history and provide illuminating interviews with former President Bill Clinton former Secretary of Defense Jim Mattis Congressman Adam Smith Nobel Peace Prize winner Beatrice Fihn senior Obama administration officials and many others Written in an accessible and authoritative voice The Button reveals the shocking tales and sobering facts of nuclear executive authority throughout the atomic age delivering a powerful condemnation against ever leaving explosive power this devastating under any one person's thumb Congressional Record United States. Congress, 1941 Report from the Select Committee on Procedure Great Britain. Parliament. House of Commons. Select Committee on Procedure, 1967 **Discussion Memorandum** Financial Accounting Standards Board, 1983

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