

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 <i>no part marks</i>	4 051 000 ✓✓
b	140 000 – 33 600 <i>no part marks</i>	106 400 ✓✓
c	5 600 + 11 000 + 20% x (3 110 000 – 1 342 000) 353 600 (3 marks) 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)] 294 667 + 69 933	<i>one part correct</i> 370 200 ✓

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4.2 METEOR SUPERMARKETS LTD

CASH FLOW STATEMENT FOR YEAR ENDED 28 FEBRUARY 2014

Cash flow from operating activities	(1 039 900)	✓ <i>Operation</i>
Cash generated from operations	969 600	
Interest paid	(88 500)	
✓ Taxation 441 000 ✓ + 122 000 ✓ + 128 000 ✓ <i>Details & correctly placed</i> 563 000 (2 marks) OR: -441 000 - 122 000 - 128 000	(691 000)	✓ <i>Operation; one part correct & brackets</i>
✓ Dividends 480 000 ✓ + 750 000 ✓ <i>Details & correctly placed</i> -80 000 + 1 620 000 - 870 000 OR: -480 000 - 1620 000 + 870 000 1 mark 1 mark 1 mark	(1 230 000)	✓ <i>Operation one part correct & brackets</i>
Cash flow from investing activities	(4 274 600)	✓ <i>Operation</i>
✓ Purchase of fixed assets 4 051 000 ✓ + 330 000 ✓ <i>Details & correctly placed</i> see 4.1 a	(4 381 000)	✓ <i>Operation one part correct & brackets</i>
✓ Proceeds from disposal of fixed assets <i>Details & correctly placed</i>	106 400	✓ <i>See 4.1 b & no brackets</i>
Cash flow from financing activities	2 325 000	✓ <i>Operation</i>
✓ Proceeds from the sale of shares <i>Details & correctly placed</i>	2 400 000 ✓	✓ <i>correct & no brackets</i>
✓ Share buy-back 50 000 x R9,50 <i>Details & correctly placed</i>	(475 000) ✓	✓ <i>correct & brackets</i>
✓ Change in loan <i>Details & correctly placed</i>	400 000 ✓	✓ <i>correct & no brackets</i>
Net change in cash and cash equivalents	(2 989 500)	✓ <i>Operation</i>
Cash and cash equivalents at beginning of year	2 488 000	
Cash and cash equivalents at end of year	(501 500)	✓ [X]*

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

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

Accounting June Exam Memorandum Grade 12 2014

**Elsabé Conradie, Derek Kirsch, Mandy
Moyce**

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Model Rules of Professional Conduct American Bar Association. House of Delegates, Center for Professional Responsibility (American Bar Association), 2007 The Model Rules of Professional Conduct provides an up to date resource for information on legal ethics Federal state and local courts in all jurisdictions look to the Rules for guidance in solving lawyer malpractice cases disciplinary actions disqualification issues sanctions questions and much more In this volume black letter Rules of Professional Conduct are followed by numbered Comments that explain each Rule s purpose and provide suggestions for its practical application The Rules will help you identify proper conduct in a variety of given situations review those instances where discretionary action is possible and define the nature of the relationship between you and your clients colleagues and the courts

Accounting Questions & Answers Speedy Publishing, 2014-08-13 An accounting study guide with questions and answers is a helpful tool for anyone that is taking an an accounting class An accounting course book covers topics extensively With the study guide the person can take the quizzes and check their answers The study guide shows which answer is correct Some study guide books will explain why the other answers is close but not correct Once the person takes the quiz on a specific topic They will find out where their weakness is and what areas they have to study The book will help them prepare for class exams and any professional exams they may take

Principles of Accounting Volume 1 - Financial Accounting Mitchell Franklin, Patty Graybeal, Dixon Cooper, 2019-04-11 The text and images in this book are in grayscale A hardback color version is available Search for ISBN 9781680922929 Principles of Accounting is designed to meet the scope and sequence requirements of a two semester accounting course that covers the fundamentals of financial and managerial accounting This book is specifically designed to appeal to both accounting and non accounting majors exposing students to the core concepts of accounting in familiar ways to build a strong foundation that can be applied across business fields Each chapter opens with a relatable real life scenario for today s college student Thoughtfully designed examples are presented throughout each chapter allowing students to build on emerging accounting knowledge Concepts are further reinforced through applicable connections to more detailed business processes Students are immersed in the why as well as the how aspects of accounting in order to reinforce concepts and promote comprehension over rote memorization

Government Auditing Standards - 2018 Revision United States Government Accountability Office, 2019-03-24 Audits provide essential accountability and transparency over government programs Given the current challenges facing governments and their programs the oversight provided through auditing is more critical than ever Government auditing provides the objective analysis and information needed to make the decisions necessary to help create a better future The professional standards presented in this 2018 revision of Government Auditing Standards known as the Yellow Book provide a framework for performing high quality audit work with competence integrity objectivity and independence to provide accountability and to help improve government operations and services These standards commonly referred to as generally

accepted government auditing standards GAGAS provide the foundation for government auditors to lead by example in the areas of independence transparency accountability and quality through the audit process This revision contains major changes from and supersedes the 2011 revision

Study and Master Accounting Grade 12 CAPS Learner's Book E. Conradie,Derek Kirsch,Mandy Moyce,Sophia M. Brink,2013-07-05

Accounting, Grade 10 Elsabé Conradie,Derek Kirsch,Mandy Moyce,2012-01-18 Study Master Accounting Grade 10 has been especially developed by an experienced author team according to the Curriculum and Assessment Policy Statement CAPS The comprehensive Learner s Book includes case studies which deal with issues related to the real world and move learners beyond the confines of the classroom margin notes to assist learners with new concepts especially GAAP flashes that give learners guidance on General Accepted Accounting Practice examples with solutions after the introduction of each new concept The Teacher s File includes a daily teaching plan divided into the four terms that guides the teacher on what to teach per day and per week moderation templates to assist teachers with assessment solutions to all the activities in the Learner s Book The CD Rom with a PowerPoint presentation includes interactive examples to explain new concepts links to all solutions to activities and assessments in the Learner s Book

Multinational Finance Kirt C. Butler,2012-08-28 An in depth treatment of the international financial arena Multinational Finance Fifth Edition assumes the viewpoint of the financial manager of a multinational corporation with investment or financial operations in more than one country This book provides a framework for evaluating the many opportunities costs and risks of multinational operations in a manner that allows readers to see beyond the math and terminology surrounding this field to realize the general principles of multinational financial management Logically organized and written in a clear non technical style this book includes information on international finance topics such as foreign exchange currency and derivatives markets currency risk transaction operating and translation management country risk international taxation capital structure cost of capital and international portfolio diversification It also offers unique chapters on multinational treasury management the rationale for hedging currency risks options on real assets international corporate governance asset pricing and portfolio management Emphasizes the managerial aspects of multinational finance with graphs figures and the use of numerous real world examples Expands on the treatment of parity disequilibria to include exchange rate expectations that differ from parity and a project s operating exposure to currency risk Provides an overview and comparison of the various derivative instruments and their use in risk hedging Contains valuable insights on valuation and management of a multinational corporation s investments If you re looking for the best way to gain a firm understanding of multinational finance look no further than the fifth edition of this classic text

Study and Master Accounting Grade 12 CAPS Teacher's Guide E. Conradie,Derek Kirsch,Mandy Moyce,Sophia M. Brink,2013-07-03

Nothing but the Truth John Kani,Zakes Mda,2002-11-01 An award winning play about the relationship between brothers Nothing but the Truth is the story of two brothers of sibling rivalry of exile of memory and reconciliation and the ambiguities of freedom The

play was John Kani's debut as sole playwright and was first performed in the Market Theatre in Johannesburg. It won the 2003 Fleur du Cap Award for best actor and best new South African play. In the same year Kani was also awarded a special Obie award for his extraordinary contribution to theatre in the USA. [Ask a Manager](#) Alison Green, 2018-05-01. From the creator of the popular website Ask a Manager and New York's work advice columnist comes a witty practical guide to 200 difficult professional conversations featuring all new advice. There's a reason Alison Green has been called the Dear Abby of the work world. Ten years as a workplace advice columnist have taught her that people avoid awkward conversations in the office because they simply don't know what to say. Thankfully Green does and in this incredibly helpful book she tackles the tough discussions you may need to have during your career. You'll learn what to say when coworkers push their work on you, then take credit for it, you accidentally trash talk someone in an email, then hit reply all, you're being micromanaged or not being managed at all, you catch a colleague in a lie, your boss seems unhappy with your work, your cubemate's loud speakerphone is making you homicidal, you got drunk at the holiday party. Praise for Ask a Manager: A must read for anyone who works. Alison Green's advice boils down to the idea that you should be professional even when others are not and that communicating in a straightforward manner with candor and kindness will get you far, no matter where you work. Booklist starred review: The author's friendly, warm, no-nonsense writing is a pleasure to read and her advice can be widely applied to relationships in all areas of readers' lives. Ideal for anyone new to the job market or new to management or anyone hoping to improve their work experience. Library Journal starred review: I am a huge fan of Alison Green's Ask a Manager column. This book is even better. It teaches us how to deal with many of the most vexing big and little problems in our workplaces and to do so with grace, confidence, and a sense of humor. Robert Sutton, Stanford professor and author of The No Asshole Rule and The Asshole Survival Guide. Ask a Manager is the ultimate playbook for navigating the traditional workforce in a diplomatic but firm way. Erin Lowry, author of Broke Millennial, Stop Scraping By, and Get Your Financial Life Together.

Understanding Second Language Acquisition Lourdes Ortega, 2014-02-04. Whether we grow up with one, two, or several languages during our early years of life, many of us will learn a second foreign or heritage language in later years. The field of Second Language Acquisition (SLA) for short investigates the human capacity to learn additional languages in late childhood, adolescence, or adulthood after the first language in the case of monolinguals or languages in the case of bilinguals have already been acquired. Understanding Second Language Acquisition offers a wide encompassing survey of this burgeoning field, its accumulated findings, and proposed theories, its developed research paradigms, and its pending questions for the future. The book zooms in and out of universal, individual, and social forces in each case, evaluating the research findings that have been generated across diverse naturalistic and formal contexts for second language acquisition. It assumes no background in SLA and provides helpful chapter-by-chapter summaries and suggestions for further reading. Ideal as a textbook for students of applied linguistics, foreign language education, TESOL, and education, it is also recommended for

students of linguistics developmental psycholinguistics psychology and cognitive science Supporting resources for tutors are available free at www.routledge.com/ortega

Affirmative Action : Social Security Can Do More to Improve Blacks' Representation in Its Work Force United States. General Accounting Office,1987

Government auditing standards guidance on GAGAS requirements for continuing professional education : by the Comptroller General of the United States. , *Collier's* ,1915

Current Law Index ,1999

Bulletin of the Atomic Scientists ,1970-06 The Bulletin of the Atomic Scientists is the premier public resource on scientific and technological developments that impact global security Founded by Manhattan Project Scientists the Bulletin s iconic Doomsday Clock stimulates solutions for a safer world

Forensic Accounting and Fraud Examination Mary-Jo Kranacher,Richard Riley,2019-05-14 Forensic Accounting and Fraud Examination introduces students and professionals to the world of fraud detection and deterrence providing a solid foundation in core concepts and methods for both public and private sector environments Aligned with the National Institute of Justice NIJ model curriculum this text provides comprehensive and up to date coverage of asset misappropriation corruption fraud and other topics a practicing forensic accountant encounters on a daily basis A focus on real world practicality employs current examples and engaging case studies to reinforce comprehension while in depth discussions clarify technical concepts in an easily relatable style End of chapter material and integrated IDEA and Tableau software cases introduces students to the powerful user friendly tools accounting professionals use to maximize auditing and analytic capabilities detect fraud and comply with documentation requirements and coverage of current methods and best practices provides immediate relevancy to real world scenarios Amidst increased demand for forensic accounting skills even for entry level accountants this text equips students with the knowledge and skills they need to successfully engage in the field

Fundamentals of Project Management James P. Lewis,2002 Updated concepts and tools to set up project plans schedule work monitor progress and consistently achieve desired project results In today s time based and cost conscious global business environment tight project deadlines and stringent expectations are the norm This classic book provides businesspeople with an excellent introduction to project management supplying sound basic information along with updated tools and techniques to understand and master the complexities and nuances of project management Clear and down to earth this step by step guide explains how to effectively spearhead every stage of a project from developing the goals and objectives to managing the project team and make project management work in any company This updated second edition includes New material on the Project Management Body of Knowledge PMBOK Do s and don ts of implementing scheduling software Coverage of the PMP certification offered by the Project Management Institute Updated information on developing problem statements and mission statements Techniques for implementing today s project management technologies in any organization in any industry

Economic and Management Sciences, Grade 8 Marietjie Barnard,Angela Voges,Christine de Nobrega,2013-07-11 Study master economic and management sciences grade 8 has been especially developed by an

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School, Family, and Community Partnerships Joyce L. Epstein, Mavis G. Sanders, Steven B. Sheldon, Beth S. Simon, Karen Clark Salinas, Natalie Rodriguez Jansorn, Frances L. Van Voorhis, Cecelia S. Martin, Brenda G. Thomas, Marsha D. Greenfeld, Darcy J. Hutchins, Kenyatta J. Williams, 2018-07-19

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