

**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> | $5\ 600 + 11\ 000 + 20\% \times (3\ 110\ 000 - 1\ 342\ 000)$ <div style="text-align: center;">353 600 (3 marks)</div> <b>OR:</b><br>$5\ 600 + 20\% \times \left[ \frac{1\ 768\ 000 \times 10}{12} + \frac{2\ 098\ 000 \times 4}{12} \right]$ <div style="text-align: center;">294 667                      69 933</div> | one part correct<br>370 200 ✓ |

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**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;">✓<br/>Operational</span>                                                       |
| Cash generated from operations                                                                                                                                                                        | 969 600                                                                                                                |
| Interest paid                                                                                                                                                                                         | (88 500)                                                                                                               |
| ✓ Taxation 441 000 ✓ + 122 000 ✓ + 128 000 ✓<br>Details & correctly placed: 563 000 (2 marks)<br>OR: –441 000 – 122 000 – 128 000                                                                     | (691 000) <span style="float: right;">✓<br/>Operational; one part correct &amp; brackets</span><br>691 000: 3 marks    |
| ✓ Dividends 480 000 ✓ + 750 000 ✓<br>Details & correctly placed: 480 000 + 1 520 000 – 870 000<br>OR: –480 000 – 1620 000 + 870 000<br>1 mark                      1 mark                      1 mark | (1 230 000) <span style="float: right;">✓<br/>Operational one part correct &amp; brackets</span><br>1 230 000: 3 marks |
| <b>Cash flow from investing activities</b>                                                                                                                                                            | (4 274 600) <span style="float: right;">✓<br/>Operational</span>                                                       |
| ✓ Purchase of fixed assets 4 051 000 ✓ + 330 000 ✓<br>Details & correctly placed: see 4.1 a                                                                                                           | (4 381 000) <span style="float: right;">✓<br/>Operational one part correct &amp; brackets</span><br>4 381 000: 2 marks |
| ✓ Proceeds from disposal of fixed assets<br>Details & correctly placed                                                                                                                                | 106 400 <span style="float: right;">✓<br/>See 4.1b &amp; no brackets</span>                                            |
| <b>Cash flow from financing activities</b>                                                                                                                                                            | 2 325 000 <span style="float: right;">✓<br/>Operational</span>                                                         |
| ✓ Proceeds from the sale of shares<br>Details & correctly placed                                                                                                                                      | 2 400 000 ✓ <span style="float: right;">✓<br/>correct &amp; no brackets</span><br>2 400 000: 1 mark                    |
| ✓ Share buy-back 50 000 x R9.50<br>Details & correctly placed                                                                                                                                         | (475 000) ✓ <span style="float: right;">✓<br/>correct &amp; brackets</span><br>475 000: 1 mark                         |
| ✓ Change in loan<br>Details & correctly placed                                                                                                                                                        | 400 000 ✓ <span style="float: right;">✓<br/>correct &amp; no brackets</span><br>400 000: 1 mark                        |
| <b>Net change in cash and cash equivalents</b>                                                                                                                                                        | (2 989 500) <span style="float: right;">✓<br/>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>                                                                   |

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

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

# Accounting June Exemplar 2014 State

**RM Cervero**



## **Accounting June Exemplar 2014 State:**

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

*US Foreign Policy Towards Russia in the Post-Cold War Era* David Parker, 2019-06-07 This book discusses how the ideas expectations and mind sets that formed within different US foreign policy making institutions during the Cold War have continued to influence US foreign policy making vis vis Russia in the post Cold War era with detrimental consequences for US Russia relations It analyses what these ideas expectations and mind sets are explores how they have influenced US foreign policy towards Russia as ideational legacies including the ideas that Russia is untrustworthy has to be contained and that in some aspects the relationship is necessarily adversarial and outlines the consequences for US Russian relations It considers these ideational legacies in depth in relation to NATO enlargement democracy promotion and arms control and sets the subject in its wider context where other factors such as increasingly assertive Russian foreign policy impact on the relationship It concludes by demonstrating how tension and mistrust have continued to grow during the Trump administration and considers the future for US Russian relations

*Emerging Technologies to Promote and Evaluate Physical Activity* Dan J Graham, James Aaron Hipp, Simon Marshall, Jacqueline Kerr, 2014-10-23 Increasingly efforts to promote and measure physical activity are achieving greater precision greater ease of use and or greater scope by incorporating emerging technologies This is significant for physical activity promotion because more precise measurement will allow investigators to better understand where when and how physical activity is and is not occurring thus enabling more effective targeting of particular behavior settings Emerging technologies associated with the measurement and evaluation of physical activity are noteworthy because

- 1 Their ease of use and transferability can greatly increase external validity of measures and findings
- 2 Technologies can significantly increase the ability to analyze patterns
- 3 They can improve the ongoing systematic collection and analysis of public health surveillance due to real time capabilities associated with many emerging technologies
- 4 There is a need for research and papers about the cyberinfrastructure required to cope with big data multiple streams

processing aggregation visualization etc and 5 Increasingly blurred boundaries between measurement and intervention activity e g the quantified self self tracking movement may necessitate a reevaluation of the conventional scientific model for designing and evaluating these sorts of studies There have been many recent disparate advances related to this topic Advances such as crowdsourcing allow for input from large diverse audiences that can help to identify and improve infrastructure for activity e g large group identification of environmental features that are conducive or inhibiting to physical activity on a national and even global scale Technologies such as Global Positioning Systems GPS and accelerometry are now available in many mobile phones and can be used for identifying and promoting activity and also understanding naturalistically occurring activity SenseCam and other personal visual devices and mobile apps provide person point of view context to physical activity lifestyle and timing Further multiple sensor systems are enabling better identification of types of activities like stair climbing and jumping that could not previously be identified readily using objective measures like pedometers or accelerometers in isolation The ability of activity sensors to send data to remote servers allows for the incorporation of online technology e g employing an online social network as a source of inspiration or accountability to achieve physical activity goals and websites such as Stickk com enable individuals to make public contracts visible to other users and also incorporates financial incentives and disincentives in order to promote behaviors including physical activity In addition the increasing use of active gaming e g Wii Xbox Kinect in homes schools and other venues further underscores the growing link between technology and physical activity Improvements in mathematical models and computer algorithms also allow greater capacity for classifying and evaluating physical activity improving consistency across research studies Emerging technologies in the promotion and evaluation of physical activity is a significant area of interest because of its ability to greatly increase the amount and quality of global recorded measurements of PA patterns and its potential to more effectively promote PA Emerging technologies related to physical activity build on our own and others interdisciplinary collaborations in employing technology to address public health challenges This research area is innovative in that it uses emerging resources including social media crowdsourcing and online gaming to better understand patterns of physical activity

**Political Handbook of the World 2018-2019** Tom Lansford, 2019-03-19 The Political Handbook of the World provides timely thorough and accurate political information with more in depth coverage of current political controversies than any other reference guide The updated 2018 2019 edition will continue to be the most authoritative source for finding complete facts and analysis on each country's governmental and political makeup Compiling in one place more than 200 entries on countries and territories throughout the world this volume is renowned for its extensive coverage of all major and minor political parties and groups in each political system It also provides names of key ambassadors and international memberships of each country plus detailed profiles of more than 30 intergovernmental organizations and UN agencies This comprehensive update will include coverage of current events issues crises and controversies from the course of the last two

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