

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	$5\ 600 + 11\ 000 + 20\% \times (3\ 110\ 000 - 1\ 342\ 000)$ <small>353 600 (3 marks)</small> OR: $5\ 600 + 20\% \times [(1\ 768\ 000 \times 10/12) + (2\ 098\ 000 \times 4/12)]$ <small>294 667 + 69 933 = 364 600</small>	<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 ✓ <small>Details & correctly placed: 563 000 (2 marks)</small> <small>OR: -441 000 - 122 000 - 128 000</small>	(691 000)	✓ <i>Operation; one part correct & brackets</i>
✓ Dividends 480 000 ✓ + 750 000 ✓ <small>Details & correctly placed: 480 000 + 1 520 000 - 870 000</small> <small>OR: -480 000 - 1 620 000 + 870 000</small> <small>1 mark 1 mark 1 mark</small>	(1 230 000)	✓ <i>Operation one part correct & brackets</i>
<small>1 230 000: 3marks</small>		
Cash flow from investing activities	(4 274 600)	✓ <i>Operation!</i>
✓ Purchase of fixed assets 4 051 000 ✓ + 330 000 ✓ <small>Details & correctly placed: see 4.1 a</small>	(4 381 000)	✓ <i>Operation one part correct & brackets</i>
<small>4 381 000: 2 marks</small>		
✓ Proceeds from disposal of fixed assets <small>Details & correctly placed</small>	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 <small>Details & correctly placed</small>	2 400 000 ✓	✓ <i>correct & no brackets</i>
<small>2 400 000: 1 mark</small>		
✓ Share buy-back 50 000 x R9,50 <small>Details & correctly placed</small>	(475 000) ✓	✓ <i>correct & brackets</i>
<small>475 000: 1 mark</small>		
✓ Change in loan <small>Details & correctly placed</small>	400 000 ✓	✓ <i>correct & no brackets</i>
<small>400 000: 1 mark</small>		
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)	✓ <i>Operation*</i>

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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)

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**Charles A. Lilley,L. S. Hardin,Thomas
H. Delano,Wilfred Pocklington Pond**

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energy economics It offers guideline suggestions for policy makers as well as for future research

Mineral Resources
Manuel Bustillo Revuelta, 2017-08-23 This comprehensive textbook covers all major topics related to the utilization of mineral resources for human activities It begins with general concepts like definitions of mineral resources mineral resources and humans recycling mineral resources distribution of minerals resources across Earth and international standards in mining among others Then it turns to a classification of mineral resources covering the main types from a geological standpoint The exploration of mineral resources is also treated including geophysical methods of exploration borehole geophysical logging geochemical methods drilling methods and mineral deposit models in exploration Further the book addresses the evaluation of mineral resources from sampling techniques to the economic evaluation of mining projects i e types and density of sampling mean grade definition and calculation Sichel s estimator evaluation methods classical and geostatistical economic evaluation NPV IRR and PP estimation of risk and software for evaluating mineral resources It subsequently describes key mineral resource exploitation methods open pit and underground mining and the mineral processing required to obtain saleable products crushing grinding sizing ore separation and concentrate dewatering also with some text devoted to tailings dams Lastly the book discusses the environmental impact of mining covering all the aspects of this very important topic from the description of diverse impacts to the environmental impact assessment EIA which is essential in modern mining projects

Sessional Papers Great Britain. Parliament. House of Commons, 1967

Implementation of Large-Scale Education Assessments Petra Lietz, John C. Cresswell, Keith F. Rust, Raymond J. Adams, 2017-03-07 Presents a comprehensive treatment of issues related to the inception design implementation and reporting of large scale education assessments In recent years many countries have decided to become involved in international educational assessments to allow them to ascertain the strengths and weaknesses of their student populations Assessments such as the OECD s Programme for International Student Assessment PISA the IEA s Trends in Mathematics and Science Study TIMSS and Progress in International Reading Literacy PIRLS have provided opportunities for comparison between students of different countries on a common international scale This book is designed to give researchers policy makers and practitioners a well grounded knowledge in the design implementation analysis and reporting of international assessments Readers will be able to gain a more detailed insight into the scientific principles employed in such studies allowing them to make better use of the results The book will also give readers an understanding of the resources needed to undertake and improve the design of educational assessments in their own countries and regions Implementation of Large Scale Education Assessments Brings together the editors extensive experience in creating designing implementing analysing and reporting results on a wide range of assessments Emphasizes methods for implementing international studies of student achievement and obtaining highquality data from cognitive tests and contextual questionnaires Discusses the methods of sampling weighting and variance estimation that are commonly encountered in international large scale assessments Provides direction and stimulus

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The United States Army and Navy Journal and Gazette of the Regular and Volunteer Forces ,1893 **Report from the Select Committee on Procedure** Great Britain. Parliament. House of Commons. Select Committee on Procedure,1967

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