

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) <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**

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) ✓ Operational 691 000: 3 marks 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) ✓ Operational 1 230 000: 3 marks 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) ✓ Operational 4 381 000: 2 marks 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 2 400 000: 1 mark
✓ Share buy-back 50 000 x R9.50 Details & correctly placed	(475 000) ✓ ✓ correct & brackets 475 000: 1 mark
✓ Change in loan Details & correctly placed	400 000 ✓ ✓ correct & no brackets 400 000: 1 mark
Net change in cash and cash equivalents	(2 989 500) ✓ Operational
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)

Accounting Grade 12june 2014 Memorandum

Jianjun Gao



Accounting Grade 12 June 2014 Memorandum:

Accounting at War Warwick Funnell, Michele Chwastiak, 2015-03-24 Accounting is frequently portrayed as a value free mechanism for allocating resources and ensuring they are employed in the most efficient manner. Contrary to this popular opinion, the research presented in *Accounting at War* demonstrates that accounting for military forces is primarily a political practice. Throughout history, military force has been so pervasive that no community of any degree of complexity has succeeded in. Through to the present day, for all nation states, accounting for the military and its operations has primarily served broader political purposes. From the Crimean War to the War on Terror, accounting has been used to assert civilian control over the military, instill rational business practices on war, and create the visibilities and invisibilities necessary to legitimize the use of force. *Accounting at War* emphasizes the significant power that financial and accounting controls gave to political elites and the impact of these controls on military performance. *Accounting at War* examines the effects of these controls in wars such as the Crimean, South African, and Vietnam wars. *Accounting at War* also emphasizes how accounting has provided the means to rationalize and normalize violence, which has often contributed to the acceleration and expansion of war. Aimed at researchers and academics in the fields of accounting, accounting history, political management, and sociology, *Accounting at War* represents a unique and critical perspective to this cutting edge research field. *QuickBooks 2014 on Demand* Gail Perry CPA, Michelle Long, 2014-04-11 Need answers quickly? *QuickBooks 2014 on Demand* provides those answers in a visual step by step format. We will show you exactly what to do through lots of full color illustrations and easy to follow instructions. Numbered Steps guide you through each task. See Also points you to related information in the book. Did You Know alerts you to tips and techniques. Illustrations with matching steps. Tasks are presented on one or two pages. Inside the Book Learn everything you need to know to quickly start using your QuickBooks financial software. Produce and customize reports that show exactly how your company is doing. Schedule transactions so you'll never forget a due date again. Bill time and expenses directly to customers. Use the new QuickBooks features for 2014 including Income Tracker, Bank Feeds, and Rules. Create and use a budget. Reconcile your bank account to the penny without waiting for the bank statement to come in the mail. Keep detailed records of fixed asset acquisitions. Send customized mailings to your customers and vendors. Learn tips and shortcuts to help make your QuickBooks experience more efficient and to customize your program to fit your style. Process transactions the right way by following the accounting rules interspersed throughout the book. Includes Hundreds of the Most Essential QuickBooks 2014 Tasks, Workshops, Easy Setup Procedures, Reporting Techniques. Visit the authors websites: <http://longforsuccess.com>, <http://www.cpapracticeadvisor.com>. Bonus Online Content. Register your book at queondemand.com to gain access to online files such as a video on Using the Sample Data File. *Minerals Yearbook* Geological Survey, Interior Department, Mines Bureau, 2019-02-15 This volume covering metals and minerals contains chapters on approximately 90 commodities. In addition, this volume has chapters on mining and quarrying trends and on

statistical surveying methods used by Minerals Information plus a statistical summary Minerals Yearbook Mines Bureau, Geological Survey, Interior Department, 2018-04-19 Minerals Yearbook 2014 V 3 Area Reports International Asia and the Pacific Volume III Area Reports International is published as four separate reports These regional reports contain the latest available minerals data on more than 180 foreign countries and discuss the importance of minerals to the economies of these nations and the United States Each report begins with an overview of the region's mineral industries during the year It continues with individual country chapters that examine the mining refining processing and use of minerals in each country of the region and how each country's mineral industry relates to U S industry Most chapters include production tables and industry structure tables information about Government policies and programs that affect the country's mineral industry and an outlook section

Accounting in Conflict Cheryl R. Lehman, 2016-11-18 Volume 19 of Advances in Public Interest Accounting responds to Global forces and accountability once again converge in this volume illustrating the significant and multifaceted nature of the role of accounting in societies

Ministry of Defence main estimates 2011-12 Great Britain: Parliament: House of Commons: Defence Committee, 2011-07-28 The Ministry of Defence MoD must put into the public domain the full cost of military operations in Afghanistan This report notes that although there are obvious standing expenses the Afghan deployment brings with it additional costs in terms of training opportunities cancelled or deferred and equipment wear and tear that will eventually have to be met The Committee is also disappointed by the Department's inability to provide the detailed information requested about expected write offs such as Nimrod and the Type 22 Frigate The MoD was not clear but the Committee deduce that some of the 2010-11 provision for depreciation and write offs will be carried forward to 2011-12 or even later years There is also concern that the voluntary redundancy programme has been over subscribed and that applications or even resignations have been received from individuals who might have achieved high command and asks the MoD to show how it will ensure that the voluntary redundancy process does not impact on the future leadership capability and effectiveness of the Armed Services

International Public Procurement Khi V. Thai, 2016-07-30 Using a comparative framework this volume presents case studies of issues of public procurement and discusses how procurement professionals and policy makers in different regions are responding to these challenges This book discusses current issues in public procurement Over the past few decades public procurement has had to evolve conceptually and organizationally in the face of unrelenting budget constraints government downsizing public demand for increased transparency in public procurement as well as greater concerns about efficiency fairness and equity Procurement professionals have also had to deal with a changeable climate produced by emerging technology environmental concerns and ongoing tension between complex regional trade agreements and national socioeconomic goals The first section discusses innovation and reforms in public procurement and how practitioners are adapting to and making use of new technologies The second section addresses the challenges of maintaining transparency equity and fairness in public procurement The final section discusses preferential

public procurement and introduces strategies for building sustainable public procurement systems By combining theory and analysis with evidence from the real world this book is of equal use to academics policy makers and procurement professionals [FCC Record](#) United States. Federal Communications Commission,2016 **Congressional Record** United States. Congress,2017-10-24 [The Geek Way](#) Andrew McAfee,2023-11-14 The Economist s Best Books of 2023 Forbes Top 10 Business Books of 2023 Financial Times Monthly Best Business Books to Read Pick In this handbook for disruptors Eric Schmidt The Geek Way reveals a new way to get big things done It will change the way you think about work teams projects and culture and give you the insight and tools you need to harness our human superpowers of learning and cooperation What is being geeky It s being a perennially curious person one who s not afraid to tackle hard problems and embrace unconventional solutions McAfee shows how the geeks have created a new culture based around four norms science ownership speed and openness The geek way seems odd at first It s not deferential to experts fond of planning and process afraid of mistakes or obsessed with winning But it explains everything from why Montessori babies turn out to be creative tinkerers to how newcomers are disrupting industry after industry and still just getting started When all four norms are in place a culture emerges that is freewheeling fast moving egalitarian evidence driven argumentative and autonomous Why does the geek way work so much better McAfee provides an original answer because it taps into humanity s superpower which is our ability to cooperate intensely and learn rapidly By providing insights from the young discipline of cultural evolution McAfee shows that when we come together under the right conditions we quickly figure out how to build reusable spaceships and self correcting organizations Under the wrong conditions though we create bureaucracy chronic delays cultures of silence and the other classic dysfunctions of the Industrial Era Mixing cutting edge science history analysis and stories that show the geek way in action McAfee offers a new way to see the world and empowering tools for seizing the big opportunities of today and tomorrow [The Budget of the United States Government](#) United States. Office of Management and Budget,2015 **The Customs Valuation Agreement** Mark K. Neville,2023-03-09 Global Trade Law Series Volume 58 Customs valuation is a key element in the corpus of international trade law Despite the facts that the WTO Valuation Agreement 1994 remains unchanged in all material respects and that it has been adopted by virtually every trading nation on the planet there are fissures in the system preventing consensus on many contentious questions This extremely knowledgeable analysis by a world renowned specialist lawyer in the field by concentrating on diverging views on the nature of the central feature of the Agreement the definition of the price actually paid or payable PAPP provides the most extensive study available of the origins and architecture of the Valuation Agreement and its intersection with transfer pricing norms Among much else the author fully explains differing views on such questions as the following criteria governing royalties and license fees acceptability of the First Sale for Export doctrine role of transport charges in valuing dutiable assists status of interest payments on deferred payments valuation of carrier media bearing software for data processing equipment inclusion

or exclusion of transport charges in the PAPP status of the WTO's moratorium on electronic transmissions status of payments of money for tools and other materials used in producing the imported goods and status of international instruments of traffic The author expertly assesses interpretations of the Valuation Agreement as presented in the instruments of the World Customs Organization and in the administrative and judicial fora of the United States Canada and the European Union This matchless book takes a giant step toward real world consensus on the daunting questions of custom valuation Customs and international tax professionals as well as academic scholars will come away from its in depth coverage with an enhanced ability to discern the logic inherent in the Valuation Agreement a greater awareness of current trends and their origins in authoritative customs valuation bodies and improved confidence when approaching customs valuation questions **Virtue Capitalists** Hannah Forsyth, 2023-09-21 An ambitious study of the making of the professional middle class in the Anglophone world from c 1870 to 2008 *Appendix, Budget of the United States Government, Fy 2015* Executive Office Of The President, Office of Management and Budget (U.S.), 2014-04-15 Presents detailed information on individual programs and appropriation accounts that constitute the budget Includes for each Government department and agency the text of proposed appropriations language budget schedules for each account new legislative proposals and explanations of the work to be performed and the funds needed and proposed general provisions applicable to the appropriations of entire agencies or groups of agencies *Minerals Yearbook* Mines Bureau, Geological Survey, Interior Department, 2018-04-19 Minerals Yearbook 2014 V 3 Area Reports International Asia and the Pacific Volume III Area Reports International is published as four separate reports These regional reports contain the latest available minerals data on more than 180 foreign countries and discuss the importance of minerals to the economies of these nations and the United States Each report begins with an overview of the region's mineral industries during the year It continues with individual country chapters that examine the mining refining processing and use of minerals in each country of the region and how each country's mineral industry relates to U S industry Most chapters include production tables and industry structure tables information about Government policies and programs that affect the country's mineral industry and an outlook section Religion in the Age of Obama Juan M. Floyd-Thomas, Anthony B. Pinn, 2018-08-23 This is the first book to focus on the significance of religion during President Obama's years in the White House Addressing issues ranging from identity politics immigration income inequality Islamophobia and international affairs Religion in the Age of Obama explores the religious and moral underpinnings of the Obama presidency and subsequent debates regarding his tenure in the White House It provides an analysis of Obama's beliefs and their relationship to his vision of public life as well as the way in which the general ethos of religion and non religion has shifted over the past decade in the United States under his presidency Topics include how Obama has employed religious rhetoric in response to both international and domestic events his attempt to inhabit a kind of Blackness that comforts and reassures rather than challenges White America the limits of Christian hospitality within U S immigration policy

and the racialization of Islam in the U S national imagination Religion in the Age of Obama shows that the years of the Obama presidency served as a watershed moment of significant reorganization of the role of religion in national public life It is a timely contribution to debates on religion race and public life in the United States **Code of Federal Regulations**,1984 Special edition of the Federal Register containing a codification of documents of general applicability and future effect with ancillaries *Yearbook of International Organizations 2013-2014 (Volumes 1a-1b)* Union Of International Associations,Union of International Associations,2013-06-21 Volume 1 A and B covers international organizations throughout the world comprising their aims activities and events United States Code United States,1953 **Forgotten Americans** Isabel Sawhill,2018-09-25 A sobering account of a disenfranchised American working class and important policy solutions to the nation s economic inequalities One of the country s leading scholars on economics and social policy Isabel Sawhill addresses the enormous divisions in American society economic cultural and political and what might be done to bridge them Widening inequality and the loss of jobs to trade and technology has left a significant portion of the American workforce disenfranchised and skeptical of governments and corporations alike And yet both have a role to play in improving the country for all Sawhill argues for a policy agenda based on mainstream values such as family education and work While many have lost faith in government programs designed to help them there are still trusted institutions on both the local and federal level that can deliver better job opportunities and higher wages to those who have been left behind At the same time the private sector needs to reexamine how it trains and rewards employees This book provides a clear headed and middle way path to a better functioning society in which personal responsibility is honored and inclusive capitalism and more broadly shared growth are once more the norm

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Table of Contents Accounting Grade 12june 2014 Memorandum

1. Understanding the eBook Accounting Grade 12june 2014 Memorandum
 - The Rise of Digital Reading Accounting Grade 12june 2014 Memorandum
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Grade 12june 2014 Memorandum
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounting Grade 12june 2014 Memorandum
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Grade 12june 2014 Memorandum
 - Personalized Recommendations
 - Accounting Grade 12june 2014 Memorandum User Reviews and Ratings
 - Accounting Grade 12june 2014 Memorandum and Bestseller Lists

5. Accessing Accounting Grade 12june 2014 Memorandum Free and Paid eBooks
 - Accounting Grade 12june 2014 Memorandum Public Domain eBooks
 - Accounting Grade 12june 2014 Memorandum eBook Subscription Services
 - Accounting Grade 12june 2014 Memorandum Budget-Friendly Options
6. Navigating Accounting Grade 12june 2014 Memorandum eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting Grade 12june 2014 Memorandum Compatibility with Devices
 - Accounting Grade 12june 2014 Memorandum Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Grade 12june 2014 Memorandum
 - Highlighting and Note-Taking Accounting Grade 12june 2014 Memorandum
 - Interactive Elements Accounting Grade 12june 2014 Memorandum
8. Staying Engaged with Accounting Grade 12june 2014 Memorandum
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Grade 12june 2014 Memorandum
9. Balancing eBooks and Physical Books Accounting Grade 12june 2014 Memorandum
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Grade 12june 2014 Memorandum
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounting Grade 12june 2014 Memorandum
 - Setting Reading Goals Accounting Grade 12june 2014 Memorandum
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting Grade 12june 2014 Memorandum
 - Fact-Checking eBook Content of Accounting Grade 12june 2014 Memorandum
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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