

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>
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>
✓ 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>
✓ Share buy-back 50 000 x R9,50 <small>Details & correctly placed</small>	(475 000 ✓)	✓ <i>correct & brackets</i>
✓ Change in loan <small>Details & correctly placed</small>	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)	✓ <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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**Great Britain. Parliament. House of
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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

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