

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) OR: $5\,600 + 20\% \times \left[\frac{1\,768\,000 \times 10}{12} + \frac{2\,098\,000 \times 4}{12} \right]$ 294 667 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
✓ 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
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
✓ 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)

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JL Elias



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Financial Accounting in an Economic Context Jamie Pratt, Michael F. Peters, 2017-01-10 Financial Accounting 10th Edition by Jamie Pratt and Michael Peters provides students with a clear understanding of financial accounting by framing accounting processes in the context of real world business practices It builds solid foundations in the mechanics of preparing the financial statements and the theories underlying the accounting measures of performance so that students can clearly understand the economic consequences associated with financial accounting choices Pratt Peters Financial Accounting explores key themes of measurement decision making and economic factors Publisher description Sustainable Energy Production and Consumption: System Accounting, Integrated Management, Policy Responses Xu Tang, Jing Meng, Benjamin Craig McLellan, 2022-01-04 Preparation and Development of School Leaders in Africa Pontso Moorosi, Tony Bush, 2019-11-28 The book is based on African research and reviews on school leadership preparation and development taking stock of where the field is in this geographical region and what lies ahead The exclusive focus on sub Saharan African countries is driven by the desire to foreground African experiences highlighting gaps and asking critical questions about contextually relevant models of leadership that can drive towards improved educational outcomes for African children The countries explored include Botswana Cameroon Ghana Kenya Lesotho Namibia Nigeria South Africa and Tanzania Written by a collective of seasoned researchers with extensive experience in the field and on the continent this volume is timely as the field is in need of serious political attention For these reasons the book is an important resource for policy makers school leaders and other practitioners students educators of school leadership preparation programmes as well as researchers in the field on the continent and the diaspora **Railway and Engineering Review**, 1922 *Railway Review*, 1922 **The Oxford Handbook of Social Networks** Ryan Light, James Moody, 2020 The Oxford Handbook of Social Networks gathers forty leading scholars in social networks who link the distinct practices of social network scholars in the social sciences Each chapter provides a succinct background to and future directions for distinctive approaches to analyzing social networks theoretical methodological or substantive The Handbook serves as a resource for graduate students and faculty new to networks looking to learn new approaches scholars interested in an overview of the field and network analysts looking to expand their skills or substantive areas of research International GAAP 2017 Ernst & Young LLP, 2017-01-06 IFRSs the standards set by the International Accounting Standards Board IASB are complex and sometimes obscure Understanding their implications and applying them appropriately requires something special and that is why International GAAP 2017 is the essential tool for anyone applying auditing interpreting regulating studying and teaching international financial reporting It provides expert interpretation and practical guidance for busy professionals and includes in every chapter detailed analysis of how complex financial reporting problems can be resolved appropriately and effectively The International Financial Reporting Group of Ernst an explanation of relevant principles a clear exposition of the requirements of IFRS a discussion of

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The Sports Medicine Physician Sérgio Rocha Piedade, Andreas B. Imhoff, Mark Clatworthy, Moises Cohen, João Espregueira-Mendes, 2019-04-12 This superbly illustrated book provides information of outstanding quality on the presentation and management of the entire range of sports injuries and conditions likely to be encountered by the sports medicine physician as well as many other topics relating to sports activity events and outcomes It is the product of close

collaboration among members of several ISAKOS committees and the chapter authors are clinicians and scientists from across the world who are acknowledged experts in sports medicine and orthopedics The book opens by discussing fundamental topics and principles covering subjects such as the biomechanics of injuries physiological demands in sports practice sports activity at different ages nutrition and hydration strength and conditioning injury prevention recovery rehabilitation and return to play Subsequent chapters focus in depth on overtraining injuries neurological disorders sports trauma to different parts of the body and special clinical conditions Further topics to be addressed are different scenarios in sports e g indoor vs outdoor sports equipment biologic treatment of sports injuries major sporting events and patient recorded outcome measures

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