

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: $5\ 600 + 20\% \times \left[\frac{1\ 768\ 000 \times 10}{12} + \frac{(2\ 098\ 000 \times 4)}{12} \right]$ $\text{294 667} \quad \quad \quad \text{69 933}$	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
✓ 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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O. Ray Whittington



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The Mathematics Education for the Future Project - Proceedings of the 14th International Conference Alan Rogerson, Janina Morska, 2017-07-01 This volume contains the papers presented at the International Conference on Challenges in Mathematics Education for the Next Decade held from September 10-15 2017 in Balatonfured Hungary The Conference was organized by The Mathematics Education for the Future Project an international educational project founded in 1986

The Global Testing Culture William C. Smith, 2016-01-04 The past thirty years have seen a rapid expansion of testing exposing students worldwide to tests that are now more than ever standardized and linked to high stakes outcomes The use of testing as a policy tool has been legitimized within international educational development to measure education quality in the vast majority of countries worldwide The embedded nature and normative power of high stakes standardized testing across national contexts can be understood as a global testing culture The global testing culture permeates all aspects of education from financing to parental involvement to teacher and student beliefs and practices The reinforcing nature of the global testing culture leads to an environment where testing becomes synonymous with accountability which becomes synonymous with education quality Underlying the global testing culture is a set of values identified from the increasing literature on world culture These include education as a human right academic intelligence faith in science decentralization and neoliberalism Each of these values highlights different aspects of the dialogue in support of high stakes standardized testing The wide approval of these values and their ability to legitimate various aspects of high stakes testing reinforces the taken for granted notion that such tests are effective and appropriate education practices However a large body of literature emphasizes the negative unintended consequences teaching to the test reshaping the testing pool the inequitable distribution of school resources and teachers attention and reconstructing the role of the student teacher and parent commonly found when standardized census based tests are combined with high stakes outcomes for educators or students This book problematizes this culture by providing critical perspectives that challenge the assumptions of the culture and describe how the culture manifests in national contexts The volume makes it clear that testing per se is not the problem Instead it is how tests are administered used or misused and linked to accountability that provide the global testing culture with its powerful ability to shape schools and society and lead to its unintended undesirable consequences

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Table of Contents Accounting Exam Paper 2014 Grade 12

1. Understanding the eBook Accounting Exam Paper 2014 Grade 12
 - The Rise of Digital Reading Accounting Exam Paper 2014 Grade 12
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Exam Paper 2014 Grade 12
 - 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 Exam Paper 2014 Grade 12
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Exam Paper 2014 Grade 12
 - Personalized Recommendations
 - Accounting Exam Paper 2014 Grade 12 User Reviews and Ratings
 - Accounting Exam Paper 2014 Grade 12 and Bestseller Lists
5. Accessing Accounting Exam Paper 2014 Grade 12 Free and Paid eBooks
 - Accounting Exam Paper 2014 Grade 12 Public Domain eBooks
 - Accounting Exam Paper 2014 Grade 12 eBook Subscription Services

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