

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: $5\,600 + 20\% \times \left[\frac{1\,768\,000 \times 10/12}{204\,667} + \frac{(2\,098\,000 \times 4/12)}{69\,533} \right]$ 370 200	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)	☒ Operations
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) 691 000: 3 marks	☒ Operation: one part correct & brackets
✓ Dividends 480 000 ✓ + 750 000 ✓ ✓ Details & correctly placed: 480 000 + 1 620 000 - 870 000 OR: -480 000 - 1 620 000 + 870 000 1 mark 1 mark 1 mark			(1 230 000) 1 230 000: 3 marks	☒ Operation one part correct & brackets
Cash flow from investing activities			(4 274 600)	☒ Operations
✓ Purchase of fixed assets 4 051 000 ☒ + 330 000 ✓ Details & correctly placed see 4.1 a			(4 381 000) 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	☒ Operations
✓ Proceeds from the sale of shares Details & correctly placed			2 400 000 ✓ 2 400 000: 1 mark	☒ correct & no brackets
✓ Share buy-back 50 000 x R9.50 Details & correctly placed			(475 000) ✓ 475 000: 1 mark	☒ correct & brackets
✓ Change in loan Details & correctly placed			400 000 ✓ 400 000: 1 mark	☒ correct & no brackets
Net change in cash and cash equivalents			(2 989 500)	☒ Operation
Cash and cash equivalents at beginning of year			2 488 000	
Cash and cash equivalents at end of year			(501 500)	✓ ☒ *

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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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J Rink



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Government and Not-for-Profit Accounting Michael H. Granof, Saleha B. Khumawala, Thad D. Calabrese, Daniel L. Smith, 2016-08-22 This text is an unbound three hole punched version Government and Not for Profit Accounting 7th Edition by Michael Granof Saleha Khumawala Thad Calabrese and Daniel Smith makes students aware of the dynamism of government and not for profit accounting and of the intellectual challenges that it presents Not only does the 7th edition keep students informed of current accounting and reporting standards and practices but it also ensures that they are aware of the reasons behind them their strengths and limitations and possible alternatives Financial & Managerial Accounting Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2015-01-07 Financial and Managerial Accounting 2nd Edition provides students with a clear introduction to fundamental accounting concepts The Second Edition helps students get the most out of their accounting course by making practice simple Both in the print text and online in WileyPLUS with ORION new opportunities for self guided practice allow students to check their knowledge of accounting concepts skills and problem solving techniques and receive personalized feedback at the question learning objective and course level Newly streamlined learning objectives help students use their study time efficiently by creating a clear connections between the reading and video content and the practice homework and assessments questions Weygandt Financial and Managerial Accounting is ideal for a two semester Financial and Managerial Accounting sequence where students spend equal time learning financial and managerial accounting concepts and learn the accounting cycle from a corporate perspective This program begins by introducing students to the building blocks of the accounting cycle and builds to financial statements WileyPLUS with ORION is sold separately from the text **Pandemic Re-Awakenings** Guy Beiner, 2021-11-16 Pandemic Re Awakenings offers a multi level and multi faceted exploration of a century of remembering forgetting and rediscovering the influenza pandemic of 1918 1919 arguably the greatest catastrophe in human history Twenty three researchers present original perspectives by critically investigating the hitherto unexplored vicissitudes of memory in the interrelated spheres of personal communal medical and cultural histories in different national and transnational settings across the globe The volume reveals how even though the Great Flu was overshadowed by the commemorative culture of the Great War recollections of the pandemic persisted over time to re emerge towards the centenary of the Spanish Flu and burst into public consciousness following the outbreak of the COVID 19 pandemic The chapters chart historiographical neglect while acknowledging the often unnoticed dialogues between scientific and historical discourses probe silences and trace vestiges of social and cultural memories that long remained outside of what was considered collective memory **Financial Accounting** Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2019-12-12 To understand a business you have to understand the financial insides of a business organization Through a focus on accounting transactions real world problem solving and engaging industry examples Weygandt Financial Accounting 11th edition demonstrates how accounting is an exciting field of study and helps connect

core financial accounting concepts to students everyday lives and future careers Continuing to help students succeed in their introductory financial accounting course for over two decades this edition brings together the trusted Weygandt Kimmel and Kieso reputation with fresh timely and accurate updates to help build confidence and engage today s students *Financial and Managerial Accounting* Jerry J. Weygandt,Paul D. Kimmel,Jill E. Mitchell,2020-11-17 Financial and Managerial Accounting 4th Edition provides students with a clear introduction to the fundamental financial and managerial concepts needed for anyone pursuing a career in accounting or business Through a focus on accounting transactions real world industry examples and robust assessment students develop a solid understanding of how to apply accounting principles and techniques in practice By connecting the classroom to the business world with an emphasis on decision making and key data analysis skills appropriate at the introductory level Financial and Managerial Accounting ensures students are more engaged and better prepared for careers as professionals in the modern business world *The Report: Abu Dhabi 2016* Oxford Business Group,2016-05-09 Subdued oil prices prompted a trimmed federal budget for 2016 as the UAE like other countries in the region tightened its belt in response to falling hydrocarbons revenues However a sustained focus on economic diversification and targeted investment in Abu Dhabi s key non oil sectors in recent years means the emirate is well positioned to weather the storm Looking forward plans for future development are mapped out in Abu Dhabi Economic Vision 2030 a comprehensive economic policy document that aims to reduce dependence on oil and gas thereby creating a more sustainable knowledge based economy for the emirate and its inhabitants Aided by hydrocarbons reserves that are among the world s largest and substantial financial resources Abu Dhabi has built up a strong foundation to become a regional leader and an increasingly important global player in a wide variety of sectors including oil and gas financial services health care aviation and renewable energy *Daily Commercial Report and Market Review* ,1885 St. Louis Daily Market Reporter and Merchants Exchange Price Current ,1919 *Daily Commercial Bulletin* ,1884 *Grain World* ,1916

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