

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: $5\,600 + 20\% \times \left[\frac{1\,768\,000}{10} \times \frac{10}{12} + \frac{2\,098\,000}{10} \times \frac{4}{12} \right]$ 370 200 (6 marks)	one part correct 370 200 ☑

13

4.2 METEOR SUPERMARKETS LTD
CASH FLOW STATEMENT FOR YEAR ENDED 28 FEBRUARY 2014

CASH FLOW STATEMENT FOR YEAR ENDED 31 DECEMBER 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 - 1620 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)	✓ ☒ *

31

* Operation from Sep 98 B13 500 98 /B515 900/

Valid alternative details acceptable # Operation one part correct in the sub-section (figures/details)

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M Lipman



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The ^AOxford Handbook of Assessment Policy and Practice in Music Education, Volume 2 Timothy Brophy, 2019-01-02 In this two volume Handbook contributors from across the globe provide expert perspectives on the assessment measurement and evaluation of student learning in music **Resources in Education** ,1986 **Program and Proceedings** American Accounting Association. Annual Meeting, 2003 The Secrets for Motivating, Educating, and Lifting the Spirit of African American Males Ernest H. Johnson, 2011-11-21 Unlike the media would have you believe most black males find great value in education They want to believe that they have a special gift and that they can make a difference in the world The problem is that they have ill feelings about how society has deprived them of the most qualified teachers and the best ways to be engaged in their own education As a consequence of repeatedly being marginalized criticized and put down by society and teachers they do not feel motivated to attend school or to produce outstanding academic work The Secrets for Motivating Educating and Lifting the Spirit of African American Males contains essays that center on how to help educators and parents to equip young black males with the drive necessary to craft fulfilling lives for themselves so they dont slip through the cracks in the educational system Historically we are still dealing with what happens to the image of Black people in the minds of white people A book like this helps to make certain that the information teachers provide to all students regardless of their race will help them understand that the history of this country has made generation after generation of black students see themselves as academically and socially inferior to white people Most importantly its the teachers not just black teachers but all teachers who have to understand the power they have to change the mindset of society Changing how society thinks about Black people particularly Black males is a task teachers can truly accomplish because they have the power to create lesson plans that challenge how students think about each other For such lessons are important for changing the attitudes and beliefs of the entire community in which we live REVEREND C T VIVIAN A Pioneer of the Civil Rights Movement Author Educator and a Close Friend of Reverend Dr Martin Luther King Jr This book provides a fresh perspective for understanding the problems associated with the education of Black males As a minister I have not encountered a project that gathers the collective wisdom of a group of over 20 Black male educators who are dedicated to helping the world save young Black males When all their ideas come together they are bound to create a storm of new thinking about how all of us can work together As a spiritual leader my role is to help young Black males understand that the same God that was in Dr King is the same God that is in them This is a difficult lesson for some Black males who have been brainwashed to see themselves as having no say about the outcome of their lives This book will help us including those in the ministry to reevaluate the thinking patterns of our boys so that we can better prepare them for the critical thinking that is required for life in the 21st century REVEREND ROBERT KILGORE Assistant Pastor at Hillside International Truth Center Atlanta GA **The Education Index** ,1968 **Whitaker's Book List** ,1991 *Current Law Index* ,1992 **PASCAL.** ,1992 **Current Index to Journals in**

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

6. Navigating Accounting Exemplar Grade 12 2014 eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting Exemplar Grade 12 2014 Compatibility with Devices
 - Accounting Exemplar Grade 12 2014 Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Exemplar Grade 12 2014
 - Highlighting and Note-Taking Accounting Exemplar Grade 12 2014
 - Interactive Elements Accounting Exemplar Grade 12 2014
8. Staying Engaged with Accounting Exemplar Grade 12 2014
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Exemplar Grade 12 2014
9. Balancing eBooks and Physical Books Accounting Exemplar Grade 12 2014
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Exemplar Grade 12 2014
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounting Exemplar Grade 12 2014
 - Setting Reading Goals Accounting Exemplar Grade 12 2014
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting Exemplar Grade 12 2014
 - Fact-Checking eBook Content of Accounting Exemplar Grade 12 2014
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

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