

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 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) ✓ Operational 1 230 000: 3 marks Operation one part correct & brackets
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 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 ✓ 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)

Accounting Exapler For 2014 Grade 1

Anders Jönsson, Frans Prins



Accounting Exapler For 2014 Grade 1:

Building the Foundation: Whole Numbers in the Primary Grades Maria G. Bartolini Bussi,Xu Hua Sun,2018-03-29

This twenty third ICMI Study addresses for the first time mathematics teaching and learning in the primary school and pre school setting while also taking international perspectives socio cultural diversity and institutional constraints into account One of the main challenges of designing the first ICMI primary school study of this kind is the complex nature of mathematics at the early level Accordingly a focus area that is central to the discussion was chosen together with a number of related questions The broad area of Whole Number Arithmetic WNA including operations and relations and arithmetic word problems forms the core content of all primary mathematics curricula The study of this core content area is often regarded as foundational for later mathematics learning However the principles and main goals of instruction on the foundational concepts and skills in WNA are far from universally agreed upon and practice varies substantially from country to country As such this study presents a meta level analysis and synthesis of what is currently known about WNA providing a useful base from which to gauge gaps and shortcomings as well as an opportunity to learn from the practices of different countries and contexts

Designing Teacher Evaluation Systems Thomas Kane,Kerri Kerr,Robert Pianta,2014-06-03 WHAT IS EFFECTIVE TEACHING It s not enough to say I know it when I see it not when we re expecting so much more from students and teachers than in the past To help teachers achieve greater success with their students we need new and better ways to identify and develop effective teaching The Measures of Effective Teaching MET project represents a groundbreaking effort to find out what works in the classroom With funding by the Bill Melinda Gates Foundation the MET project brought together leading academics education groups and 3 000 teachers to study teaching and learning from every angle Its reports on student surveys observations and other measures have shaped policy and practice at multiple levels This book shares the latest lessons from the MET project With 15 original studies some of the field s most preeminent experts tap the MET project s unprecedented collection of data to offer new insights on evaluation methods and the current state of teaching in our schools As feedback and evaluation methods evolve rapidly across the country Designing Teacher Evaluation Systems is a must read and timely resource for those working on this critical task PRAISE FOR DESIGNING TEACHER EVALUATION SYSTEMS This book brings together an all star team to provide true data driven policy relevant guidance for improving teaching and learning From student achievement to student perceptions from teacher knowledge to teacher practices the authors address key issues surrounding the elements of a comprehensive teacher evaluation and improvement system Highly recommended for anyone seriously interested in reform PETE GOLDSCHMIDT Assistant Secretary New Mexico Public Education Department This book is an invaluable resource for district and state leaders who are looking to develop growth and performance systems that capture the complexity of teaching and provide educators with the feedback needed to develop in their profession TOM BOASBERG Superintendent Denver Public Schools A rare example of practical questions driving top

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Transparency in Assessment – Exploring the Influence of Explicit Assessment Criteria Anders Jönsson, Frans Prins, 2019-04-03 In many schools and higher education institutions it has become common practice to share assessment criteria with students Sometimes it is required for accountability purposes at other times criteria are used as a means to

communicate expectations to students However the idea that explicit assessment criteria should be shared with students has been contested On the one hand research has shown that explicit criteria may positively affect student performance reduce their anxiety as well as support students use of self regulated learning strategies On the other hand there are fears that explicit criteria may have a restraining influence on students learning as well as limiting their autonomy and creativity There are also indications of students becoming more performance oriented as opposed to learning oriented when being provided with explicit assessment criteria Taken together it is not fully understood under which circumstances it is productive for student learning to share explicit assessment criteria and under which circumstances it is not In particular empirical research on the proposed negative effects of sharing criteria with learners is limited and most fears voiced in the literature are based on individual experiences and anecdotal evidence In this book we therefore bring different perspectives on transparency in assessment together in order to further our understanding of how students are influenced by the use of explicit assessment criteria A deeper understanding of the influence of explicit assessment criteria on students understanding of criteria motivation and learning is equally imperative for future research and educational practice both of which need to go beyond individual opinions and convictions

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web may 27 2023 so gather your supplies follow the steps and enjoy the delightful taste of homemade rice moonshine mash cheers to a new tradition to make rice moonshine mash mix rice sugar yeast and warm water in a container and leave it for 7 10 days rice moonshine mash is a fermented rice based

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web cheesecloth narrow mouthed preferably glass jug big enough for fermentation sieving siphoning and distillation equipment for the next phase with just these basic tools you can make a really good moonshine 5 gallon moonshine mash

recipe

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web mar 15 2023 apple moonshine legal moonshine moonshine mar 15 2023 if you are gonna do it you might as well do it all the way so if you want to make moonshine you might as well make enough for everyone to have a

the super simple beginner mash recipe still n the clear - Mar 08 2023

web step 1 cook the grains bring 5 gallons of water to a boil in a pot big enough to hold the water and the grain once the water starts to boil lower the heat and add the cracked corn and the sweet feed then continuously stir for 30 minutes note if you don t stir continuously you run the risk of letting the grains scorch on the bottom of the pot

how to make moonshine mash 13 steps with pictures wikihow - Oct 15 2023

web aug 6 2022 moonshine mash is a popular way to make an alcoholic beverage using a few basic ingredients start by mixing the cornmeal sugar water and yeast together then ferment the mash so it becomes alcoholic and distill it so it tastes great as a drink you can then sip moonshine mash on its own or add it to cocktails or other drinks for

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web may 19 2023 sweet feed moonshine mash ingredients 10 lbs sweet feed 6 lbs granulated sugar 7 gallons of water 1 package of distiller s yeast

basic moonshine mash recipe whiskey still pro shop - Feb 07 2023

web jun 16 2015 step 1 research and purchase ingredients basic moonshine mash recipe 5 gallons of malt grains rye barley or a combination of grains 1 package of bread yeast 10 pounds sugar any kind 5 gallons warm water

the ultimate recipe for crafting a 5 gallon moonshine mash - Oct 03 2022

web may 29 2023 directions 1 in a large pot or boiler add 5 gallons of water and heat to around 140 160 f 2 add your grains to the water and stir to combine 3 allow the mixture to sit for 1 2 hours to activate the enzymes in the grains 4 after 1 2 hours add 10 pounds of sugar to the mixture and stir until dissolved

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web how to make a basic mash for moonshine is easy if you follow along moonshine mash can be made with water yeast and grains or with a simple sugar wash and

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web oct 13 2021 making a moonshine mash is the first step to making moonshine while this usually takes place in a kitchen it is more science than home economics check out our guide on how to make a moonshine mash making a mash is more comparable to baking than to cooking

how to make a simple mash for moonshine - Jul 12 2023

web apr 27 2021 this is a basic corn whiskey mash that is widely used by a lot of shiners as an easy go to simple mash recipe this recipe will be a corn whiskey or white lightning if aged for at least 2 years in white oak barrels that can be new or charred which is not necessary for the aging process

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web jun 19 2021 corn moonshine recipe sweetfeed moonshine easy whiskey mash recipe the easiest bourbon mash recipe traditional cracked corn moonshine recipe amazing apple rye whiskey how to make delicious corn whiskey popcorn sutton moonshine recipe make your own rye whiskey mash the tastiest cornmeal

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web step by step guide to making moonshine step one crack the grains cracking the grains is a process to soften the grains to let the flavor out in a large pot step two mix the mash

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web step 1 choosing type of mash to make moonshine there are different types of moonshine mash you can choose from when trying to make a batch of this liquor at home basically there are three key ingredients distillers yeast granulated sugar and water

how to make moonshine corn to clear liquor the easy way homebrew academy - Apr 28 2022

web nov 9 2023 creating a mash the first thing you ll need for making moonshine is a mash this part of the process will depend on the flavor you want weigh and measure out all your ingredients place your mash pot on your heat source and turn it on pour in 5 gallons of water and boil it to 165 f once it reaches 165 f turn off your heat source

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web 1 make the mash the process begins by heating 5 gallons of water to 165 f when the temperature reaches this point turn off the heat and add the full amount of corn to the water it s important to stir the corn consistently for 5 minutes