

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; one part correct & brackets 691 000: 3 marks
✓ Dividends 480 000 ✓ + 750 000 ✓ Details & correctly placed: 480 000 + 1 520 000 – 870 000 OR: -480 000 – 1 520 000 + 870 000 1 mark 1 mark 1 mark	(1 230 000) ✓ Operational one part correct & brackets 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 one part correct & brackets 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] *

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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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Financial Accounting (For NEHU) Sehgal Deepak, This book presents the subject matter tailor made for the latest syllabus of North Eastern Hill University NEHU to enable its students to study the course material through a single book without having to refer to multiple sources and comprehend the subject in simple understandable language Key Features Covers the syllabus of NEHU in toto Designed on the DIYA Do It Yourself Approach Includes pedagogical elements like Review Questions Practical Problems with Answers True False Questions and Illustrations Includes previous year s question paper Assessing Health Outcomes Among Veterans of Project SHAD (Shipboard Hazard and Defense) National Academies of Sciences, Engineering, and Medicine, Institute of Medicine, Board on the Health of Select Populations, Committee on Shipboard Hazard and Defense II (SHAD II), 2016-02-15 Between 1963 and 1969 the U S military carried out a series of tests termed Project SHAD Shipboard Hazard and Defense to evaluate the vulnerabilities of U S Navy ships to chemical and biological warfare agents These tests involved use of active chemical and biological agents stimulants tracers and decontaminants Approximately 5 900 military personnel primarily from the Navy and Marine Corps are reported to have been included in Project SHAD testing In the 1990s some veterans who participated in the SHAD tests expressed concerns to the Department of Veterans Affairs VA that they were experiencing health problems that might be the result of exposures in the testing These concerns led to a 2002 request from VA to the Institute of Medicine IOM to carry out an epidemiological study of the health of SHAD veterans and a comparison population of veterans who had served on similar ships or in similar units during the same time period In response to continuing concerns Congress in 2010 requested an additional IOM study This second study expands on the previous IOM work by making use of additional years of follow up and some analysis of diagnostic data from Medicare and the VA health care system *Advanced Accounts, 19th Edition (Library Edition)* Shukla M.C./ Grewal T.S. & Gupta S.C., This comprehensive edition is the most authoritative text on advanced accounting topics The book continues its legacy and provides a contemporary and comprehensive presentation of a wide spectrum of accounting concepts and applications Detailed fundamentals provide a natural grounding and help in gaining accounting skills and knowledge The book offers a structural presentation with over 500 clear illustrations extensive exercise questions and updated accounting treatments The book could be used to great advantage by accounting professionals

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Zambia. Radiation Protection Authority, Zambia. Office of the Auditor General, 2014 ADVANCED ACCOUNTS VOLUME I, 19/e (LPSPE) Shukla M.C./ Grewal T.S. & Gupta S.C., The nineteenth edition of this authoritative text continues the legacy of its earlier editions and provides a comprehensive coverage of many advanced accounting topics Detailed fundamentals provide a natural grounding and help in gaining accounting skills and knowledge The book is aimed at CA CS and other professional courses such as CPT PCC ICWA and others The book could be used to great advantage by students of B Com

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