

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 = 364 600	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 – 1620 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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**Robert F. Chen, Arthur
Eisenkraft, David Fortus, Joseph
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Education Robert F. Chen,Arthur Eisenkraft,David Fortus,Joseph Krajcik,Knut Neumann,Jeffrey Nordine,Allison Scheff,2014-04-09 This volume presents current thoughts research and findings that were presented at a summit focusing on energy as a cross cutting concept in education involving scientists science education researchers and science educators from across the world The chapters cover four key questions what should students know about energy what can we learn from research on teaching and learning about energy what are the challenges we are currently facing in teaching students this knowledge and what needs be done to meet these challenges in the future Energy is one of the most important ideas in all of science and it is useful for predicting and explaining phenomena within every scientific discipline The challenge for teachers is to respond to recent policies requiring them to teach not only about energy as a disciplinary idea but also about energy as an analytical framework that cuts across disciplines Teaching energy as a crosscutting concept can equip a new generation of scientists and engineers to think about the latest cross disciplinary problems and it requires a new approach to the idea of energy This book examines the latest challenges of K 12 teaching about energy including how a comprehensive understanding of energy can be developed The authors present innovative strategies for learning and teaching about energy revealing overlapping and diverging views from scientists and science educators The reader will discover investigations into the learning progression of energy how understanding of energy can be examined and proposals for future directions for work in this arena Science teachers and educators science education researchers and scientists themselves will all find the discussions and research presented in this book engaging and informative **Google and Internet Control in China** United States. Congressional-Executive Commission on China,2010

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