

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
✓ 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 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 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] *

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 2014 Exemplar And Answer

**Tarek Rana, Jan Svanberg, Peter
Öhman, Alan Lowe**



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The Handbook of Psycholinguistics Eva M. Fernández, Helen Smith Cairns, 2020-10-27 Incorporating approaches from linguistics and psychology The Handbook of Psycholinguistics explores language processing and language acquisition from an array of perspectives and features cutting edge research from cognitive science neuroscience and other related fields The Handbook provides readers with a comprehensive review of the current state of the field with an emphasis on research trends most likely to determine the shape of psycholinguistics in the years ahead The chapters are organized into three parts corresponding to the major areas of psycholinguists production comprehension and acquisition The collection of chapters written by a team of international scholars incorporates multilingual populations and neurolinguistic dimensions Each of the three sections also features an overview chapter in which readers are introduced to the different theoretical perspectives guiding research in the area covered in that section Timely comprehensive and authoritative The Handbook of Psycholinguistics is a valuable addition to the reference shelves of researchers in psychology linguistics and cognitive science as well as advanced undergraduates and graduate students interested in how language works in the human mind and how language is acquired The Oxford Handbook of Computational and Mathematical Psychology Jerome R. Busemeyer, 2015 This Oxford Handbook offers a comprehensive and authoritative review of important developments in computational and mathematical psychology With chapters written by leading scientists across a variety of subdisciplines it examines the field's influence on related research areas such as cognitive psychology developmental psychology clinical psychology and neuroscience The Handbook emphasizes examples and applications of the latest research and will appeal to readers possessing various levels of modeling experience The Oxford Handbook of Computational and mathematical Psychology covers the key developments in elementary cognitive mechanisms signal detection information processing reinforcement learning basic cognitive skills perceptual judgment categorization episodic memory higher level cognition Bayesian cognition decision making semantic memory shape perception modeling tools Bayesian estimation and other new model comparison methods and emerging new directions in computation and mathematical psychology neurocognitive modeling applications to clinical psychology quantum cognition The Handbook would make an ideal graduate level textbook for courses in computational and mathematical psychology Readers ranging from advanced undergraduates to experienced faculty members and researchers in virtually any area of psychology including cognitive science and related social and behavioral sciences such as consumer behavior and communication will find the text useful How Change and Identity Coexist in Personal Individuality Bianca Bellini, 2021-09-15 This book purports to devise a pattern of the self that accounts for the role that change and identity play in self shaping It focuses on the process through which we discover know and shape ourselves and wonder whether there is a core of our individuality and how we should account for it The core is described along with its range of possible variations and its constraints This volume provides arguments on how individual essence far from being

something monolithic is inherently dynamic The text delves into the link between change and identity in self shaping arguably the fundamental issue of personal individuality Different theories and standpoints are addressed and scrutinized Descriptive phenomenology will enter along with Max Scheler s stance on axiology as well as the keystones that account for self shaping This book appeals to students and researchers working on the implications of phenomenology for self identification and personal individuality

Exemplars of Truth Keith Lehrer,2019-01-08 This monograph is both an intellectual summation as well as a philosophical advancement of key themes of the work of Keith Lehrer on several key topics including knowledge self trust autonomy and consciousness He here attempts to integrate these themes and develop an intellectual system that can constructively solve philosophical problems The system is indebted to the modern work of Sellars Quine and Chisholm as well as historically to Hume and Reid At the core of this system lies Lehrer s theory of knowledge which he previously called a coherence theory of knowledge but now calls a defensibility theory Lehrer argues that knowledge requires the capacity to justify or defend the target claim of knowledge in terms of a background system Defensibility is an internal capacity supplied by that system to meet objections to the claim This theory however leaves open the problem of experience noted by other philosophers i e how to explain the special role of experience in a background system even granted we are fallible in describing it Lehrer offers a solution to the problem of experience arguing that reflection on experience converts the experience itself into an exemplar something like a sample that becomes a vehicle or term of representation The exemplar represents itself and extends to represent the external world It exhibits something about evidence and truth concerning experience that as Wittgenstein noted cannot be fully described but can only be shown Exemplar representation is the missing link of a background system to truth about the world

The Uncanny Valley Hypothesis and Beyond Marcus Cheetham,2018-05-02 A field of theory and research is evolving around the question highlighted in the Uncanny Valley Hypothesis How does high realism in anthropomorphic design influence human experience and behaviour The Uncanny Valley Hypothesis posits that a very humanlike character or object e g robot prosthetic limb doll can evoke a negative affective i e uncanny state Recent advances in robotic and computer graphic technologies in simulating aspects of human appearance behaviour and interaction have been accompanied therefore by theorising and research on the meaning and relevance of the Uncanny Valley Hypothesis for anthropomorphic design Current understanding of the uncanny idea is still fragmentary and further original research is needed However the emerging picture indicates that the relationship between humanlike realism and subjective experience and behaviour may not be as straightforward as the Uncanny Valley Hypothesis suggests This Research Topic brings together researchers from traditionally separate domains including robotics computer graphics cognitive science psychology and neuroscience to provide a snapshot of current work in this field A diversity of issues and questions are addressed in contributions that include original research review theory and opinion papers

The Oxford Handbook of Tantric Studies Payne,2023-11-15 Since the earliest encounters between tantric

traditions and Western scholars tantra has posed a challenge Representation of tantra has tended to emphasize the antinomian decadent aspects which as attention grabbing as they were for Western audiences hampered the study of the field The Oxford Handbook of Tantric Studies is intended to overcome these obstacles facilitating collaboration between scholars working on different forms of tantra and in different disciplines With more than forty chapters and a global pool of contributors the Handbook aims to be the definitive reference work in the field exploring core topics such as action transformation embodiment art language and social movements The first chapter provides an overview of major issues confronting the field today including debates regarding the definition and category of tantra historical origins and dating and recent developments in gender studies and tantra ethnography and lived tantra and cognitive approaches to the study of tantra Using a topical framework the opening section explores the concept of action one of the most prominent features of tantra which includes performing rituals practicing meditation chanting embarking on a pilgrimage or reenacting moments from a sacred text From there the sections cover broad topics such as transformation e g soteriology and healing gender and embodiment extraordinary beings such as deities and saints art and visual expressions language and literature social organizations and the history and historiography of tantra Keywords tantric studies tantra Buddhism Hinduism Jainism ritual soteriology meditation embodiment yoga

Consonantal Sound Change in American English Wiebke H.

Ahlers,2023-08-24 Focusing on str retraction this pioneering book uses a combination of phonological and sociolinguistic theories to explore consonantal sound change in American English Detailed yet engaging it is essential reading for both researchers and students in phonetics phonology language variation and change sociolinguistics and corpus linguistics

Informing Energy and Climate Policies Using Energy Systems Models George Giannakidis,Maryse Labriet,Brian Ó Gallachóir,GianCarlo Tosato,2015-04-06 This book highlights how energy system models are used to underpin and support energy and climate mitigation policy decisions at national multi country and global levels It brings together for the first time in one volume a range of methodological approaches and case studies of good modeling practice on a national and international scale from the IEA ETSAP energy technology initiative It provides insights for the reader into the rich and varied applications of energy system models and the underlying methodologies and policy questions they can address The book demonstrates how these models are used to answer complex policy questions including those relating to energy security climate change mitigation and the optimal allocation of energy resources It will appeal to energy engineers and technology specialists looking for a rationale for innovation in the field of energy technologies and insights into their evolving costs and benefits Energy economists will gain an understanding of the key future role of energy technologies and policy makers will learn how energy system modeling teams can provide unique perspectives on national energy and environment challenges The book is carefully structured into three parts which focus on i policy decisions that have been underpinned by energy system models ii specific aspects of supply and end use sector modeling including technology learning and behavior and iii

how additional insights can be gained from linking energy system models with other models The chapters elucidate key methodological features backed up with concrete applications The book demonstrates the high degree of flexibility of the modeling tools used to represent extremely different energy systems from national to global levels Handbook of Big Data and Analytics in Accounting and Auditing Tarek Rana, Jan Svanberg, Peter Öhman, Alan Lowe, 2023-02-03 This handbook collects the most up to date scholarship knowledge and new developments of big data and data analytics by bringing together many strands of contextual and disciplinary research In recent times while there has been considerable research in exploring the role of big data data analytics and textual analytics in accounting and auditing we still lack evidence on what kinds of best practices academics practitioners and organizations can implement and use To achieve this aim the handbook focuses on both conventional and contemporary issues facing by academics practitioners and organizations particularly when technology and business environments are changing faster than ever All the chapters in this handbook provide both retrospective and contemporary views and commentaries by leading and knowledgeable scholars in the field who offer unique insights on the changing role of accounting and auditing in today s data and analytics driven environment Aimed at academics practitioners students and consultants in the areas of accounting auditing and other business disciplines the handbook provides high level insight into the design implementation and working of big data and data analytics practices for all types of organizations worldwide The leading scholars in the field provide critical evaluations and guidance on big data and data analytics by illustrating issues related to various sectors such as public private not for profit and social enterprises The handbook s content will be highly desirable and accessible to accounting and non accounting audiences across the globe

The Oxford Handbook of Human Memory, Two Volume Pack Michael J. Kahana, Anthony D. Wagner, 2024 The Oxford Handbook of Human Memory provides an authoritative overview of the science of human memory its application to clinical disorders and its broader implications for learning and memory in real world contexts Organized into two volumes and eleven sections the Handbook integrates behavioral neural and computational evidence with current theories of how we learn and remember Overall The Oxford Handbook of Human Memory documents the current state of knowledge in the field and provides a roadmap for the next generation of memory scientists established peers and practitioners

The Top Books of the Year Accounting 2014 Exemplar And Answer The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous compelling novels enthralling the hearts of readers worldwide. Lets delve into the realm of popular books, exploring the fascinating narratives that have captivated audiences this year. Accounting 2014 Exemplar And Answer : Colleen Hoover's "It Ends with Us" This heartfelt tale of love, loss, and resilience has gripped readers with its raw and emotional exploration of domestic abuse. Hoover skillfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can prevail. Accounting 2014 Exemplar And Answer : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This spellbinding historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids captivating storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Accounting 2014 Exemplar And Answer : Delia Owens "Where the Crawdads Sing" This evocative coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens weaves a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These top-selling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of engaging stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a brilliant and thrilling novel that will keep you guessing until the very end. The novel is a warning tale about the dangers of obsession and the power of evil.

https://legacy.tortoisemedia.com/About/Resources/HomePages/step_by_step_personal_finance.pdf

Table of Contents Accounting 2014 Exemplar And Answer

1. Understanding the eBook Accounting 2014 Exemplar And Answer
 - The Rise of Digital Reading Accounting 2014 Exemplar And Answer
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting 2014 Exemplar And Answer
 - 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 2014 Exemplar And Answer
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting 2014 Exemplar And Answer
 - Personalized Recommendations
 - Accounting 2014 Exemplar And Answer User Reviews and Ratings
 - Accounting 2014 Exemplar And Answer and Bestseller Lists
5. Accessing Accounting 2014 Exemplar And Answer Free and Paid eBooks
 - Accounting 2014 Exemplar And Answer Public Domain eBooks
 - Accounting 2014 Exemplar And Answer eBook Subscription Services
 - Accounting 2014 Exemplar And Answer Budget-Friendly Options
6. Navigating Accounting 2014 Exemplar And Answer eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting 2014 Exemplar And Answer Compatibility with Devices
 - Accounting 2014 Exemplar And Answer Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting 2014 Exemplar And Answer
 - Highlighting and Note-Taking Accounting 2014 Exemplar And Answer
 - Interactive Elements Accounting 2014 Exemplar And Answer
8. Staying Engaged with Accounting 2014 Exemplar And Answer

- Joining Online Reading Communities
- Participating in Virtual Book Clubs
- Following Authors and Publishers Accounting 2014 Exemplar And Answer
- 9. Balancing eBooks and Physical Books Accounting 2014 Exemplar And Answer
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting 2014 Exemplar And Answer
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Accounting 2014 Exemplar And Answer
 - Setting Reading Goals Accounting 2014 Exemplar And Answer
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Accounting 2014 Exemplar And Answer
 - Fact-Checking eBook Content of Accounting 2014 Exemplar And Answer
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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