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 -	
ь	140 000 - 33 600 no part marks	106 400 🗸	
c	5 600 + 11 000 + 20% x (3 110 000 - 1 342 000) OR: 2 marks 1 mark 1 mark 1 mark 1 mark 1 mark 5 600 + 20% x (1 768 000 x 10/12) + (2 098 000 x 4/12)]	370 200 🗹	

Cash flow from operating activities	(1 039 900)	
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 correct & brack
✓ Dividends 480 000 ✓ + 750 000 ✓ ✓ Details & correctly placed	(1 230 000) 1 230 000; 3marks	Operation one correct & brack
Cash flow from investing activities	(4 274 600)	
✓ Purchase of fixed assets 4 051 000☑ + 330 000✓ Details & correctly placed see 4.1 a	(4 381 000) 4381 000: 2	Operation one correct & brack
 ✓ Proceeds from disposal of fixed assets Details & correctly placed 	106 400	See 4 10 & n
Cash flow from financing activities	2 325 000	© Control of Control
Proceeds from the sale of shares Details & correctly placed.	2 400 000 1	correct & no bra
✓ Share buy-back 50 000 x R9,50 Details & correctly placed	(475 000 /)	correct & bras
✓ Change in loan Details & correctly placed	400 000	correct & no brai
Net change in cash and cash equivalents	(2 989 500)	Copperation
Cash and cash equivalents at beginning of year	2 488 000	
Cash and cash equivalents at end of year	(501 500)	✓ [2]*

* 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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Lei Huang

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Financial Reporting under IFRS Wolfgang Dick, Franck Missonier-Piera, 2011-02-25 The International Financial Reporting Standards are quite different from other sets of accounting standards and are fundamentally different from US GAAP in that they are based on principles and not on detailed rules Financial Reporting under IFRS A topic based approach offers a global perspective on IFRS by presenting the prescribed rationale and principles and illustrating them through numerous examples from large international companies It aims to develop the fundamental skills necessary to read and use the information contained in all types of financial statements through examples activities questions and answers The book is broadly divided into three sections Section one examines the structure of the Balance Sheet and the Income Statement their links and the accounting mechanisms used to prepare them Section two deals with the identification evaluation and reporting of Balance Sheet items Section three covers the use of financial statements to analyze a firm's performance and its risks Throughout the book special topics are covered including Derivatives and Hedge accounting IAS 39 Business Combination IFRS 3 and Operating Segments IFRS 8 Financial Reporting under IFRS is ideally suited to the needs of students of accounting and financial reporting but all users of financial statements from creditors and investors to suppliers customers employees and governments will benefit from its concise topic based approach **The Business of Personal Training Nutting, Mark** A., 2019 From marketing and sales to budgets staffing and clientele issues The Business of Personal Training walks you through the business based side of personal training while teaching you the valuable skills you ll need to start build and grow your business EBOOK: Financial Accounting and Reporting: An International Approach Anne Marie Ward, Craig Deegan, 2013-03-16 Financial Accounting and Reporting An International Approach is an adaptation of McGraw Hill Australia s bestselling financial accounting text Australian Financial Accounting by Craig Deegan authored by Anne Marie Ward of Ulster University Set within an international context with a solid grounding in IAS IFRS the book provides students with a detailed grasp of reporting requirements in and accessible and engaging manner Up to date throughout and complete in theoretical and practical coverage the book successfully communicates the detail necessary to understand challenge and critically evaluate financial reporting The result gives students a strong foundation for current study and their future Accountancy Class XII by Dr. S. K. Singh, Dr. Sanjay Kumar Singh, Shailesh Chauhan Dr. S. K. professional lives Singh, Dr. Sanjay Kumar Singh, Shailesh Chauhan, 2020-06-27 Part A Accounting for Not for Profit Organisations and Partnership Firms 1 Accounting for Not for Profit Organisations 2 Accounting for Partnership Firms Fundamentals 3 Goodwill Meaning Nature Factors Affecting and Methods of Valuation 4 Reconstitution of Partnership Change in Profit Sharing Ratio Among the Existing Partners 5 Admission of a Partner 6 Retirement of a Partner 7 Death of a Partner 8 Dissolution of Partnership Firm Part B Company Accounts and Financial Statements Analysis 1 Company General Introduction 2 Accounting for Share Capital Share and Share Capital 3 Accounting for Share Capital Issue of Shares 4

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grants counseling and procurement contracts available under many agencies and programs **Multisensory Integration** as a Pathway to Neural Specialization for Print in Typical And Dyslexic Readers Across Writing Systems Susana The State of the Art in Student Engagement Carl Senior, 2015-07-10 Araújo, Tânia Fernandes, Urs Maurer, 2022-06-27 There is an extensive literature conducted from a range of theoretical perspectives and methodologies on the role of groups and student learning in higher education However here the concept of the group is heavily contested at a theoretical level but within higher education practice characterizing the group has tended to be clear cut Groups of students are often formed within the parameters of specific educational programs to address explicitly defined learning objectives These groups are often small scale and achieve tasks through cooperative or collaborative learning Cooperative learning involves students dividing roles and responsibilities between group members so learning becomes an independent process and outcome On the other hand collaborative learning involves students working together by developing shared meanings and knowledge to solve a task or problem From this perspective learning is conceptualized as both a social process and individual outcome That is collaborative learning may facilitate individual student conceptual understanding and hence lead to higher academic achievement The empirical evidence is encouraging as has been shown that students working collaboratively tend to achieve higher grades than students working independently However the above perspectives on student engagement assume that groups are formed within the confines of formal learning environments e g lecture theaters involve students on the same degree program have the explicit function of achieving a learning task and disband once this has been achieved However students may also use existing social networks such as friendship groups as a mechanism for learning which may occur outside of formal learning environments There is an extensive literature on the role and benefits of friendship groups on student learning within primary and secondary education but there is a distinct lack of research within higher education This ebook is innovative and ambitious and will highlight and consolidate the current understanding of the role that student based engagement behaviors may serve in effective pedagogy A unique aspect of this research topic will be the fact that scholars will also be welcome to submit articles that describe the efficacy of the full range of approaches that have been employed to facilitate student engagement across the sector

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