

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: $5\,600 + 20\% \times \left[\frac{1\,768\,000}{10} \times \frac{10}{12} + \frac{2\,098\,000}{10} \times \frac{4}{12} \right]$ 370 200 (6 marks)	one part correct 370 200 ☑

13

4.2 METEOR SUPERMARKETS LTD
CASH FLOW STATEMENT FOR YEAR ENDED 28 FEBRUARY 2014

CASH FLOW STATEMENT FOR YEAR ENDED 31 DECEMBER 2014		
Cash flow from operating activities	(1 039 900)	☒ Operations
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 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) 1 230 000: 3 marks	☒ Operation one part correct & brackets
Cash flow from investing activities	(4 274 600)	☒ Operations
✓ Purchase of fixed assets 4 051 000 ✓ + 330 000 ✓ Details & correctly placed see 4.1 a	(4 381 000) 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	☒ Operations
✓ Proceeds from the sale of shares Details & correctly placed	2 400 000 ✓ 2 400 000: 1 mark	☒ correct & no brackets
✓ Share buy-back 50 000 x R9.50 Details & correctly placed	(475 000 ✓) 475 000: 1 mark	☒ correct & brackets
✓ Change in loan Details & correctly placed	400 000 ✓ 400 000: 1 mark	☒ correct & no brackets
Net change in cash and cash equivalents	(2 989 500)	☒ Operation
Cash and cash equivalents at beginning of year	2 488 000	
Cash and cash equivalents at end of year	(501 500)	✓ ☒ *

31

* Operation from Sep 98 B13 500 98 /B515 900/

Valid alternative details acceptable # Operation one part correct in the sub-section (figures/details)

Accounting Grade 1 November 2014

Ransford Tetteh



Accounting Grade 1nobember 2014:

The Top Books of the Year Accounting Grade 1 November 2014 The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous captivating novels enthralling the hearts of readers worldwide. Let's delve into the realm of bestselling books, exploring the engaging narratives that have charmed audiences this year.

The Must-Read : Colleen Hoover's *"It Ends with Us"* This touching tale of love, loss, and resilience has captivated 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 succeed.

Uncover the Best : Taylor Jenkins Reid's *"The Seven Husbands of Evelyn Hugo"* This intriguing historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reid's absorbing storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery.

Discover the Magic : Delia Owens' *"Where the Crawdads Sing"* This mesmerizing 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 popular 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 compelling 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 an exceptional and thrilling novel that will keep you guessing until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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Table of Contents Accounting Grade 1nobember 2014

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

- Joining Online Reading Communities
- Participating in Virtual Book Clubs
- Following Authors and Publishers Accounting Grade 1nobember 2014
- 9. Balancing eBooks and Physical Books Accounting Grade 1nobember 2014
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Grade 1nobember 2014
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Accounting Grade 1nobember 2014
 - Setting Reading Goals Accounting Grade 1nobember 2014
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Accounting Grade 1nobember 2014
 - Fact-Checking eBook Content of Accounting Grade 1nobember 2014
 - 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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