

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: 2 marks 1 mark 1 mark 1 mark 1 mark 1 mark $5\,600 + 20\% \times [(1\,768\,000 \times 10/12) + (2\,098\,000 \times 4/12)]$ 204,667 69,933	one part correct 370 200 ☒

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

CASH FLOW STATEMENT FOR YEAR ENDED 31 FEBRUARY 2014		
Cash flow from operating activities		(1 039 900) ✓ Operation
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 + 1 520 000 - 870 000 OR - 480 000 - 1620 000 + 870 000 1 mark 1 mark 1 mark		(1 230 000) ✓ 1 230 000: 3marks Operation one part correct & brackets
Cash flow from investing activities		(4 274 600) ✓ Operation
✓ 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 ✓ Operation
✓ 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) ✓ [2]*

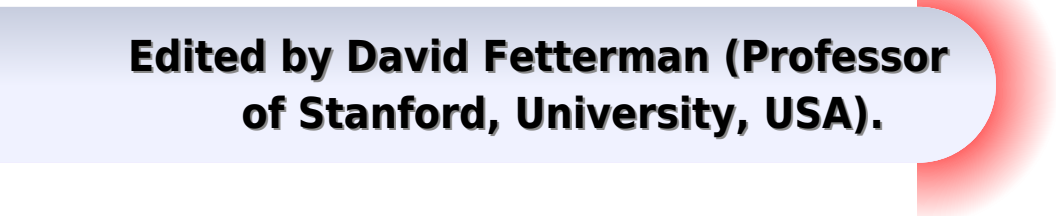
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* Operation from Sep 98 B13 500 98 /B515 900/

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

Accounting 2014 Final Exam Grade Memorandum

**Edited by David Fetterman (Professor
of Stanford, University, USA).**



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complete comprehensive prep you can get *An Age of Accountability* John L. Rury, 2023-10-13 *An Age of Accountability* highlights the role of test based accountability as a policy framework in American education from 1970 to 2020 For more than half a century the quest to hold schools and educators accountable for academic achievement has relied almost exclusively on standardized assessment The theory of change embedded in almost all test based accountability programs held that assessment with stipulated consequences could lead to major improvements in schools This was accomplished politically by proclaiming lofty goals of attaining universal proficiency and closing achievement gaps which repeatedly failed to materialize But even after very clear disappointments no other policy framework has emerged to challenge its hegemony The American public today has little confidence in institutions to improve the quality of goods and services they provide especially in the public sector As a consequence many Americans continue to believe that accountability remains a vital necessity even if educators and policy scholars disagree **Journal of the House of Representatives of the United States** United States. Congress. House, 1987 Some vols include supplemental journals of such proceedings of the sessions as during the time they were depending were ordered to be kept secret and respecting which the injunction of secrecy was afterwards taken off by the order of the House *CQ Weekly* ,2004 *Speaking the language of power* Edited by David Fetterman (Professor of Stanford, University, USA)., 2014-04-08 First Published in 1993 Routledge is an imprint of Taylor Francis an informa company *Hitchcock and Adaptation* Mark Osteen, 2014-03-14 From early silent features like *The Lodger* and *Easy Virtue* to his final film *Family Plot* in 1976 most of Alfred Hitchcock's movies were adapted from plays novels and short stories Hitchcock always took care to collaborate with those who would not just execute his vision but shape it and many of the screenwriters he enlisted including Eliot Stannard Charles Bennett John Michael Hayes and Ernest Lehman worked with the director more than once And of course Hitchcock's wife Alma Reville his most constant collaborator was with him from the 1920s until his death In *Hitchcock and Adaptation* On the Page and Screen Mark Osteen has assembled a wide ranging collection of essays that explore how Hitchcock and his screenwriters transformed literary and theatrical source material into masterpieces of cinema Some of these essays look at adaptations through a specific lens such as queer aesthetics applied to *Rope* *Strangers on a Train* and *Psycho* while others tackle the issue of Hitchcock as author auteur adaptor and for the first time present Hitchcock as a literary source Film adaptations discussed in this volume include *The 39 Steps* *Shadow of a Doubt* *Lifeboat* *Rear Window* *Vertigo* *Marnie* and *Frenzy* Additional essays analyze Hitchcock inspired works by W G Sebald Don DeLillo Bret Easton Ellis and others These close examinations of Alfred Hitchcock and the creative process illuminate the significance of the material he turned to for inspiration celebrate the men and women who helped bring his artistic vision from the printed word to the screen and explore how the director has influenced contemporary writers A fascinating look into an underexplored aspect of the director's working methods *Hitchcock and Adaptation* will be of interest to film scholars and fans of cinema's most gifted auteur **Notebooks, English Virtuosi, and Early Modern Science** Richard Yeo, 2014-03-01

In *Notebooks English Virtuosi and Early Modern Science* Richard Yeo interprets a relatively unexplored set of primary archival sources the notes and notebooks of some of the leading figures of the Scientific Revolution Notebooks were important to several key members of the Royal Society of London including Robert Boyle John Evelyn Robert Hooke John Locke and others who drew on Renaissance humanist techniques of excerpting from texts to build storehouses of proverbs maxims quotations and other material in personal notebooks or commonplace books Yeo shows that these men appreciated the value of their own notes both as powerful tools for personal recollection and following Francis Bacon as a system of precise record keeping from which they could retrieve large quantities of detailed information for collaboration The virtuosi of the seventeenth century were also able to reach beyond Bacon and the humanists drawing inspiration from the ancient Hippocratic medical tradition and its emphasis on the gradual accumulation of information over time By reflecting on the interaction of memory notebooks and other records Yeo argues the English virtuosi shaped an ethos of long term empirical scientific inquiry

Checking for Understanding Douglas Fisher, Nancy Frey, 2014-12-18 A teacher presents a lesson and at the end asks students if they understand the material The students nod and say they get it Later the teacher is dismayed when many of the students fail a test on the material Why aren't students getting it And just as important why didn't the teacher recognize the problem In *Checking for Understanding* Douglas Fisher and Nancy Frey show how to increase students understanding with the help of creative formative assessments When used regularly formative assessments enable every teacher to determine what students know and what they still need to learn Fisher and Frey explore a variety of engaging activities that check for and increase understanding including interactive writing portfolios multimedia presentations audience response systems and much more This new 2nd edition of *Checking for Understanding* has been updated to reflect the latest thinking in formative assessment and to show how the concepts apply in the context of Fisher and Frey's work on gradual release of responsibility guided instruction formative assessment systems data analysis and quality instruction Douglas Fisher and Nancy Frey are the creators of the Framework for Intentional and Targeted FIT Teaching™ They are also the authors of numerous ASCD books including *The Formative Assessment Action Plan* *Practical Steps to More Successful Teaching and Learning* and the best selling *Enhancing RTI How to Ensure Success with Effective Classroom Instruction and Intervention*

F&S Index Europe Annual, 1999 ***F&S Index International Annual***, 1999 ***In Praise of American Educators*** Richard DuFour, 2015-07-20 Explore the state of education today In this thought provoking book the author presents a compelling case for why contemporary American educators are the greatest generation in history He carefully explains why current national reform policies have failed and presents specific steps policymakers administrators and teachers must take to transform American schools to meet student needs in the 21st century

The Lawyer Bubble Steven J Harper, 2016-03-08 A noble profession is facing its defining moment From law schools to the prestigious firms that represent the pinnacle of a legal career a crisis is unfolding News headlines tell part of the story the growing oversupply of

new lawyers widespread career dissatisfaction and spectacular implosions of pre eminent law firms Yet eager hordes of bright young people continue to step over each other as they seek jobs with high rates of depression life consuming hours and little assurance of financial stability The Great Recession has only worsened these trends but correction is possible and now imperative In *The Lawyer Bubble* Steven J Harper reveals how a culture of short term thinking has blinded some of the nation s finest minds to the long run implications of their actions Law school deans have ceded independent judgment to flawed U S News World Report rankings criteria in the quest to maximize immediate results Senior partners in the nation s large law firms have focused on current profits to enhance American Lawyer rankings and individual wealth at great cost to their institutions Yet wiser decisions being honest about the legal job market revisiting the financial incentives currently driving bad behavior eliminating the billable hour model and more can take the profession to a better place A devastating indictment of the greed shortsightedness and dishonesty that now permeate the legal profession this insider account is essential reading for anyone who wants to know how things went so wrong and how the profession can right itself once again

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