

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	$5\ 600 + 11\ 000 + 20\% \times (3\ 110\ 000 - 1\ 342\ 000)$ <small>353 600 (3 marks)</small> OR: $5\ 600 + 20\% \times [(1\ 768\ 000 \times 10/12) + (2\ 098\ 000 \times 4/12)]$ <small>294 667 + 69 933 = 364 600</small>	one part correct 370 200 ✓

12

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

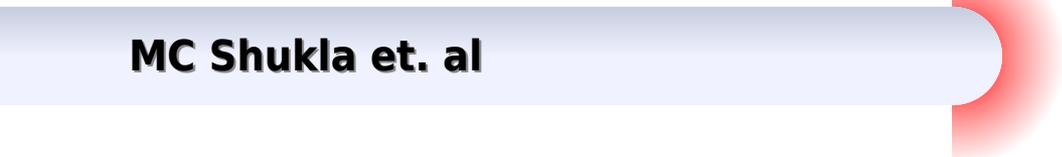
Cash flow from operating activities	(1 039 900)	✓ Operation!
Cash generated from operations	969 600	
Interest paid	(88 500)	
✓ Taxation 441 000 ✓ + 122 000 ✓ + 128 000 ✓ <small>Details & correctly placed: 563 000 (2 marks) OR: -441 000 - 122 000 - 128 000</small>	(691 000)	691 000: 3 marks Operation: one part correct & brackets
✓ Dividends 480 000 ✓ + 750 000 ✓ <small>Details & correctly placed: 480 000 + 1 520 000 - 870 000 OR: -480 000 - 1 620 000 + 870 000 1 mark 1 mark 1 mark</small>	(1 230 000)	1 230 000: 3 marks Operation one part correct & brackets
Cash flow from investing activities	(4 274 600)	✓ Operation!
✓ Purchase of fixed assets 4 051 000 ✓ + 330 000 ✓ <small>Details & correctly placed: see 4.1 a</small>	(4 381 000)	4 381 000: 2 marks Operation one part correct & brackets
✓ Proceeds from disposal of fixed assets <small>Details & correctly placed</small>	106 400	✓ See 4.1 b & no brackets
Cash flow from financing activities	2 325 000	✓ Operation!
✓ Proceeds from the sale of shares <small>Details & correctly placed</small>	2 400 000 ✓	2 400 000: 1 mark correct & no brackets
✓ Share buy-back 50 000 x R9,50 <small>Details & correctly placed</small>	(475 000) ✓	475 000: 1 mark correct & brackets
✓ Change in loan <small>Details & correctly placed</small>	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 top OR R13 500 OR (R515 000)
 Valid alternative details acceptable # Operation one part correct in the sub-section (figures/details)

Accounting 2014 Memo

MC Shukla et. al



Accounting 2014 Memo:

Intermediate Accounting Donald E. Kieso, Jerry J. Weygant, Terry D. Warfield, 2011-03-15 Synopsis INTERMEDIATE ACCOUNTING by Kieso Weygant and Warfield is quite simply the standard by which all other intermediate accounting texts are measured Through thirty years and twelve best selling editions the text has built a reputation for accuracy comprehensiveness and student success *Haiti* International Monetary Fund. Western Hemisphere Dept., 2015-06-24 This 2015 Article IV Consultation highlights that a drought that affected agricultural output slowed Haiti's GDP growth to 2.7 percent in FY2014 but inflation remained in the mid single digits The overall fiscal deficit of the central government remained high in part owing to one off investment related to Hurricane Sandy International reserves remained appropriate at about 5 months of imports The implementation of structural reforms to support growth underpins the medium term outlook which is nonetheless subject to downside risks GDP growth in FY2015 is expected to be between 2.3 percent and to increase to 3.4 percent in the medium term **Financial Accounting II CBCS CU MC Shukla et. al**, Financial Accounting II has been especially written to meet the requirements of B Com students as per the Choice Based Credit System CBCS curriculum of University of Calcutta It comprehensively presents the fundamental concepts and accounting procedures in an informative and systematic manner **Advanced Accounts, 19th Edition (Library Edition)** Shukla M.C./ Grewal T.S. & Gupta S.C., This comprehensive edition is the most authoritative text on advanced accounting topics The book continues its legacy and provides a contemporary and comprehensive presentation of a wide spectrum of accounting concepts and applications Detailed fundamentals provide a natural grounding and help in gaining accounting skills and knowledge The book offers a structural presentation with over 500 clear illustrations extensive exercise questions and updated accounting treatments The book could be used to great advantage by accounting professionals **Accountancy** Dr. S. K. Singh, 2016-12-17 The eBooks is authored by proficient Teachers and Professors The Text of the eBooks is simple and lucid The contents of the book have been organised carefully and to the point *Financial Accounting I [CBCS BAWN]* MC Shukla et. al, Financial Accounting I has been especially written to meet the requirements of B Com students as per the Choice Based Credit System CBCS curriculum of The University of Burdwan It comprehensively presents the fundamental concepts and accounting procedures in an informative and systematic manner ADVANCED ACCOUNTS VOLUME I, 19/e (LPSPE) Shukla M.C./ Grewal T.S. & Gupta S.C., The nineteenth edition of this authoritative text continues the legacy of its earlier editions and provides a comprehensive coverage of many advanced accounting topics Detailed fundamentals provide a natural grounding and help in gaining accounting skills and knowledge The book is aimed at CA CS and other professional courses such as CPT PCC ICWA and others The book could be used to great advantage by students of B Com Hons and accounting professionals

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jul 8 2022 student nurse intake 2023 diploma in nursing be prepared to participate in work integrated learning wil which includes shifts and working on public holidays weekends and nights in gauteng department of health hospitals and clinics as part of the program requirements the following subject criteria are required senior certificate

nursing learnerships 2023 2024 - Oct 13 2022

mar 16 2015 nursing learnerships 2023 2024 march 16 2015 by salearn nursing learnerships will give you all you need to reach your goal it offers theory as well as working experience learnerships duration varies depending on the subject but also the qualification a nursing learnership usually last from 2 years to 4 years which includes about 2000

gauteng department of health diploma in nursing - Jul 10 2022

the gauteng department of health invites suitably qualified south african youth holding a matric certificate to apply for a diploma in nursing intake for 2023 and the closing date for applications is the 31 st july 2022

2024 gauteng college of nursing applications are open - Nov 14 2022

sep 21 2023 the gauteng college of nursing equips committed students with the necessary tools to enter into a rewarding career with the gauteng department of health applications to join the college for the 2024 academic year remain open for those who are interested in healthcare

welcome to student nurse intake 2023 diploma in nursing - Jan 16 2023

may 19 2023 applicants are invited to apply to the gauteng college of nursing to study towards the diploma in nursing in 2023 at one of the college campuses ann latsky campus chris hani baragwanath campus sg lourens campus

web application and systems gcon - Aug 11 2022

gauteng college of nursing will be responsible to ensure standardization of systems and procedures including standard operation procedures for staffing recruitment of students curriculum development and implementation targets and quality assurance gauteng college of nursing has received full accreditation from che sanc and registered by saqa

nursing learnership 2024 2025 in gauteng and how to apply - Jul 22 2023

oct 13 2023 the government of gauteng has been undergoing a learnership program annually for the past years we ve received numerous requests from aspirants on various platforms yearning for legit information about how to apply for nursing learnership program in gauteng and the guidelines for 2024 2025

gauteng department of nursing student intake - Apr 19 2023

jun 6 2023 applicants are invited to apply to the gauteng college of nursing to study towards the diploma in nursing in 2024 at one of the college campuses ann latsky campus chris hani baragwanath campus sg lourens campus bonalesedi campus to successfully apply and be considered for the training please take note of the following

[gauteng nursing intake 2024 apply here now unifornumtz](#) - Sep 12 2022

apr 5 2022 gauteng nursing intake 2024 the gauteng government invites applications for its 2024 nursing intake the bursary applications are open to eligible young south africans who are also residents of gauteng