

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: $5\ 600 + 20\% \times \left[\frac{1\ 768\ 000 \times 10}{12} + \frac{2\ 098\ 000 \times 4}{12} \right]$ 294 667 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) ✓ 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) ✓ Operation one part correct & brackets
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) ✓ 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 ✓ Operational
✓ Proceeds from the sale of shares Details & correctly placed	2 400 000 ✓ ✓ correct & no brackets
✓ Share buy-back 50 000 x R9.50 Details & correctly placed	(475 000) ✓ ✓ correct & brackets
✓ Change in loan Details & correctly placed	400 000 ✓ ✓ 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) ✓ [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)

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Malcolm Smith



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Election 2014 Ed Kilgore, 2015-03-09 The Republican party overwhelmingly carried the midterm elections of 2014 winning nearly every contested congressional and gubernatorial seat and taking the Senate after eight years of Democratic control Many have characterized this sweep as a sign of a fundamental political shift toward the GOP But acclaimed political commentator Ed Kilgore argues that the results of the midterm elections were a predictable outcome that was less an ideological watershed than the culmination of several long term cyclical and historical trends Election 2014 strips down conflicting and biased political narratives to present an accessible account of how and why Republicans triumphed so decisively Kilgore crunches electoral data and evaluates such structural factors as the economy presidential approval ratings and voter turnout patterns Ultimately this bracing analysis sheds light on the election's implications for the future direction of American politics

Handbook of Qualitative Organizational Research Kimberly D. Elsbach, Roderick M. Kramer, 2015-11-19 This handbook provides a comprehensive overview of state of the art innovative approaches to qualitative research for organizational scholars Individual chapters in each area are written by experts in a variety of fields who have contributed some of the most innovative studies themselves in recent years An indispensable reference guide to anyone conducting high impact organizational research this handbook includes innovative approaches to research problems data collection data analysis and interpretation and application of research findings The book will be of interest to scholars and graduate students in a wide variety of disciplines including anthropology organizational behavior organizational theory social psychology and sociology

Research Methods in Accounting Malcolm Smith, 2014-10-27 Designed solely for accounting students and scholars this easy to follow and engaging text will ensure that you can successfully apply the most relevant research methods to your accounting research studies New to this updated edition Expanded coverage on how to successfully identify your research proposal question Additional qualitative data chapter enabling you to have a stronger understanding of qualitative methods Real life accountancy examples provide insight into choices made by accountants relating your theoretical research to practical application Further reading at the end of each chapter to further enhance and expand your knowledge

Advances in Social Cognition, Volume I Robert S. Wyer, Jr., Thomas K. Srull, 2014-02-25 This volume presents different perspectives on a dual model of impression formation a theory about how people form impressions about other people by combining information about a person with prior knowledge found in long term memory This information is of real importance to graduate students and advanced undergraduates in cognitive and social psychology experimental psychology social cognition and perception Each volume in the series will contain a target article on a recent theoretical development pertinent to current study followed by critical commentaries offering varying theoretical viewpoints This productive dialogue concludes with a reply by the target article author The first volume of the series presents an evaluation of theoretical advances in social cognition and information processing from new and different perspectives

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Handbook of Aging and the Social Sciences Linda George, Kenneth Ferraro, 2015-08-18

Handbook of Aging and the Social Sciences Eighth Edition presents the extraordinary growth of research on aging individuals populations and the dynamic culmination of the life course providing a comprehensive synthesis and review of the latest research findings in the social sciences of aging As the complexities of population dynamics cohort succession and policy changes modify the world and its inhabitants in ways that must be vigilantly monitored so that aging research remains relevant and accurate this completely revised edition not only includes the foundational classic themes of aging research but also a rich array of emerging topics and perspectives that advance the field in exciting ways New topics include families immigration social factors and cognition caregiving neighborhoods and built environments natural disasters religion and health and sexual behavior amongst others Covers the key areas in sociological gerontology research in one volume with an 80% update of the material Headed up by returning editor Linda K George and new editor Kenneth Ferraro highly respected voices and researchers within the sociology of aging discipline Assists basic researchers in keeping abreast of research and clinical findings Includes theory and methods aging and social structure social factors and social institutions and aging and society Serves as a useful resource an inspiration to those searching for ways to contribute to the aging enterprise and a tribute to the rich bodies of scholarship that comprise aging research in the social sciences

Becoming a History Teacher

Ruth Sandwell, Amy von Heyking, 2014-09-17 A revolution in history education is propelling historical thinking and knowing to the forefront of history and social studies education in North America and beyond Teachers teacher education programs schools and ministries of education across Canada are all among those embracing the idea that knowing history means knowing how to think historically Becoming a History Teacher is a collection of thoughtful essays by history teachers historians and teacher educators on how to prepare student teachers to think historically and to teach historical thinking Covering the teacher s experience before during and after formal certification Becoming a History Teacher contains a wide range of resources for teachers and educators including information on the latest research in history education and examples of successful history teaching activities Discussion Memorandum Financial Accounting Standards Board, 1983

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