

**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                        |
|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| <b>a</b> | 6 740 000 – 2 689 000 <span style="float: right;">no part marks</span>                                                                                                                                                                                                                                                    | 4 051 000 ✓✓                  |
| <b>b</b> | 140 000 – 33 600 <span style="float: right;">no part marks</span>                                                                                                                                                                                                                                                         | 106 400 ✓✓                    |
| <b>c</b> | $5\,600 + 11\,000 + 20\% \times (3\,110\,000 - 1\,342\,000)$ <div style="text-align: center;">353 600 (3 marks)</div> <b>OR:</b><br>$5\,600 + 20\% \times \left[ \frac{1\,768\,000 \times 10}{12} + \frac{(2\,098\,000 \times 4)}{12} \right]$ <div style="text-align: center;">294 667                      69 933</div> | one part correct<br>370 200 ✓ |

12

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

|                                                                                                                                                                                                       |                                                                                                                        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
| <b>Cash flow from operating activities</b>                                                                                                                                                            | (1 039 900) <span style="float: right;">✓<br/>Operational</span>                                                       |
| Cash generated from operations                                                                                                                                                                        | 969 600                                                                                                                |
| Interest paid                                                                                                                                                                                         | (88 500)                                                                                                               |
| ✓ Taxation 441 000 ✓ + 122 000 ✓ + 128 000 ✓<br>Details & correctly placed: 563 000 (2 marks)<br>OR: –441 000 – 122 000 – 128 000                                                                     | (691 000) <span style="float: right;">✓<br/>Operational; one part correct &amp; brackets</span><br>691 000; 3 marks    |
| ✓ Dividends 480 000 ✓ + 750 000 ✓<br>Details & correctly placed: 480 000 + 1 520 000 – 870 000<br>OR: –480 000 – 1620 000 + 870 000<br>1 mark                      1 mark                      1 mark | (1 230 000) <span style="float: right;">✓<br/>Operational one part correct &amp; brackets</span><br>1 230 000; 3 marks |
| <b>Cash flow from investing activities</b>                                                                                                                                                            | (4 274 600) <span style="float: right;">✓<br/>Operational</span>                                                       |
| ✓ Purchase of fixed assets 4 051 000 ✓ + 330 000 ✓<br>Details & correctly placed: see 4.1 a                                                                                                           | (4 381 000) <span style="float: right;">✓<br/>Operational one part correct &amp; brackets</span><br>4 381 000; 2 marks |
| ✓ Proceeds from disposal of fixed assets<br>Details & correctly placed                                                                                                                                | 106 400 <span style="float: right;">✓<br/>See 4.1b &amp; no brackets</span>                                            |
| <b>Cash flow from financing activities</b>                                                                                                                                                            | 2 325 000 <span style="float: right;">✓<br/>Operational</span>                                                         |
| ✓ Proceeds from the sale of shares<br>Details & correctly placed                                                                                                                                      | 2 400 000 ✓ <span style="float: right;">✓<br/>correct &amp; no brackets</span><br>2 400 000; 1 mark                    |
| ✓ Share buy-back 50 000 x R9.50<br>Details & correctly placed                                                                                                                                         | (475 000) ✓ <span style="float: right;">✓<br/>correct &amp; brackets</span><br>475 000; 1 mark                         |
| ✓ Change in loan<br>Details & correctly placed                                                                                                                                                        | 400 000 ✓ <span style="float: right;">✓<br/>correct &amp; no brackets</span><br>400 000; 1 mark                        |
| <b>Net change in cash and cash equivalents</b>                                                                                                                                                        | (2 989 500) <span style="float: right;">✓<br/>Operational</span>                                                       |
| <b>Cash and cash equivalents at beginning of year</b>                                                                                                                                                 | 2 488 000                                                                                                              |
| <b>Cash and cash equivalents at end of year</b>                                                                                                                                                       | (501 500) <span style="float: right;">✓ [✓]*</span>                                                                    |

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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 May 2014 Question Paper A Level

**Giuseppe Boccignone, Roberto  
Cordeschi**



## **Accounting May 2014 Question Paper A Level:**

*Cambridge O Level Principles of Accounts* Catherine Coucom, 2012-06-28 *Cambridge O Level Principles of Accounts* has been designed specifically to meet the requirements of the Cambridge syllabus *Cambridge O Level Principles of Accounts* has been written specifically for the Cambridge O Level Accounting syllabus Accounting principles and practices have been explained in simple language to enhance the accessibility of the contents to students whose first language is not English The book reflects the changes in the O Level Principles of Accounts syllabus and applies international accounting terminology

**ECRM2015-Proceedings of the 14th European Conference on Research Methods 2015** Dr Vincent Cassar, Dr Frank Bezzina, 2015-06-01 Complete proceedings of the 14th European Conference on Research Methodology for Business and Management Studies Valletta Malta Published by Academic Conferences and Publishing International

**The Disaster Profiteers** John C. Mutter, 2015-08-11 Natural disasters don't matter for the reasons we think they do They generally don't kill a huge number of people Most years more people kill themselves than are killed by Nature's tantrums And using standard measures like Gross Domestic Product GDP it is difficult to show that disasters significantly interrupt the economy It's what happens after the disasters that really matters when the media has lost interest and the last volunteer has handed out a final blanket and people are left to repair their lives What happens is a stark expression of how unjustly unequal our world has become The elite make out well whether they belong to an open market capitalist democracy or a closed authoritarian socialist state In Myanmar a country ruled by a xenophobic military junta the generals and their cronies declared areas where rice farms were destroyed by Cyclone Nargis as blighted and simply took the land In New Orleans the city was reshaped and gentrified post Katrina making it almost impossible for many of its poorest mostly black citizens to return In The Disaster Profiteers John Mutter argues that when no one is looking disasters become a means by which the elite prosper at the expense of the poor As the specter of increasingly frequent and destructive natural disasters looms in our future this book will ignite an essential conversation about what we can do now to create a safer more just world for us all

*Analyzing the Economics of Financial Market Infrastructures* Diehl, Martin, Alexandrova-Kabadjova, Biliiana, Heuver, Richard, Martínez-Jaramillo, Serafin, 2015-08-17 The prosperity and stability of any economic structure is reliant upon a foundation of secure systems that regulate the movement of money across the globe These structures have become an integral part of contemporary society by reducing monetary risk and increasing financial security *Analyzing the Economics of Financial Market Infrastructures* is a pivotal reference source for the latest scholarly research on the current developments in financial systems and how these processes are evolving due to new regulations and technical advances Featuring extensive coverage on a range of relevant topics on payment systems central securities depositories central counterparties and trade repositories this book is an essential reference source for professionals in the financial sector analysts IT professionals and academicians concerned with emerging research on financial markets This book features timely research based chapters on

a variety of crucial topics including but not limited to payment timing multi layer networks transaction simulations payment system analysis and regulation of financial marketplaces *FCC Record* United States. Federal Communications Commission,2018 **Luxembourg** International Monetary Fund. European Dept.,2015-06-08 This Selected Issues paper considers features of the Luxembourg tax system that may be susceptible to changes in international tax transparency standards and surveys related policy options Luxembourg s predictable and generally low rate tax system has helped establish it as a leading financial and commercial entrep t and has supported its fiscal revenues Its revenue base could however be susceptible to changes in the European Union and global tax environment This paper highlights that to address potential challenges to Luxembourg s revenue base the tax policy review should explore selective rate increases and base broadening measures Moreover the tax practices should seek to avoid encouraging unnecessary complexity in corporate ownership structures and intragroup financial contracts **Economics Model Paper Chapter wise Question Answer**

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trend promoted by the seminal work of David Marr putting focus on three distinct levels of analysis the computational level accounting for the What and Why issues the algorithmic and the implementational levels specifying the How problem However the tremendous developments in neuroscience knowledge about processes at different scales of organization together with the complexity of today cognitive theories suggest that there will hardly be only three levels of explanation Instead there will be many different degrees of commitments corresponding to the different granularities from high level behavioural models to low level neural and molecular models of the cognitive research program For instance Bayesian approaches that are usually advocated for formalizing Marr s computational level and rational behaviour have even been adopted to model synaptic plasticity and axon guidance by molecular gradients As a result we can consider the behavioural scientist as dealing with models at a multiplicity of levels The purpose of this Research Topic in Frontiers in Theoretical and Philosophical Psychology is to promote an approach to the role of the levels and explanation and models which is of interest for cognitive scientists neuroscientists psychologists behavioural scientists and philosophers of science     **Arun Deep's 10 Years Solved Papers For ICSE Class 10 Exam 2023 - Comprehensive Handbook Of 15 Subjects - Year-Wise Board Solved Question Papers, Revised Syllabus 2023** Panel of Authors, Easy Quick and Concise Revision with Arun Deep s 10 Years Solved Papers for ICSE Class 10 Board Examinations 2023 Our Handbook consists of Solved Papers for total 15 Subjects including English I English II Physics Chemistry Biology History Civics Geography Mathematics Hindi Computer Application Economics Economic Applications Commercial Studies Commercial Applications and Physical Education

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