

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 $5\,600 + 20\% \times \left[\frac{1\,768\,000}{204\,667} \times 10/12 \right] + \left[\frac{2\,098\,000}{69\,633} \times 4/12 \right]$	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 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) ✓ Operation; one part correct & brackets 691 000; 3 marks
✓ 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 1 230 000; 3marks
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) ✓ Operation one part correct & brackets 4 381 000; 2 marks
✓ 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 ✓ ✓ correct & no brackets 2 400 000; 1 mark
✓ Share buy-back 50 000 x R9.50 Details & correctly placed		(475 000 ✓) ✓ correct & brackets 475 000; 1 mark
✓ Change in loan Details & correctly placed		400 000 ✓ ✓ correct & no brackets 400 000; 1 mark
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]*

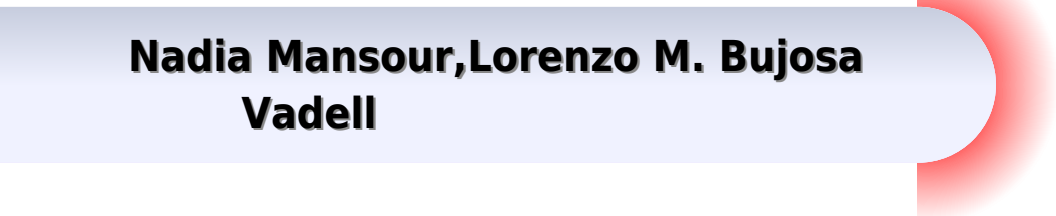
31

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

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

2014 June Grade Accounting Examination Paper

**Nadia Mansour, Lorenzo M. Bujosa
Vadell**



2014 June Grade Accounting Examination Paper:

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civic future for educating all Americans Educating the Top 100 Percent demonstrates how stable sustainable funding policies can scaffold a better public higher education system for all **Commerce** YCT Expert Team , 2022 23 TGT PGT LT Grade Commerce Chapter wise Solved Papers **SBI PO Phase 2 Practice Sets Main Exam 2020** Arihant Experts,2020-12-27 1 SBI PO Phase II Main Exam book carry 20 practice sets for the upcoming SBI PO exam 2 Each Practice sets is prepared on the lines of online test paper 3 Previous years solved papers 2019 2015 are provided to know the paper pattern 4 Every paper is accompanied by authentic solutions The State Bank of India SBI has invited applicants to recruit 2000 eligible and dynamic candidates for the posts of Probationary Officer PO across India SBI PO Phase II Main Exam 2020 21 20 Practice Sets is a perfect source for aspirants to check on their progress Each practice set is designed exactly on the lines of latest online test pattern along with their authentic solution Apart from concentrating on practice sets this book also provides Solved Papers 2019 2015 right in the beginning to gain insight paper pattern and new questions Packed with a well organized set of questions for practice it is a must have tool that enhances the learning for this upcoming examination **TABLE OF CONTENT** Solved Paper 2019 Solved Paper 2018 Solved Paper 2017 Solved Paper 2016 Solved paper 1 08 2015 Model Practice Sets 1 20 *Disrupt You!* Jay Samit,2025-09-23 In *Disrupt You* Jay Samit a digital media expert who has launched grown and sold start ups and Fortune 500 companies alike describes the unique method he has used to invent new markets and expand established businesses In today s volatile business landscape adaptability and creativity are more crucial than ever It is no longer possible or even desirable to learn one set of job skills and to work your way up the ladder At the same time entrepreneurs with great ideas for new products or technologies that could change the world often struggle to capture the attention of venture capital firms and incubators finding the funding necessary to launch a start up can feel impossible The business leaders of our future must anticipate change to create their own opportunities for personal satisfaction and professional success Samit has been at the helm of businesses in the ecommerce digital video social media mobile communications and software industries helping to navigate them through turbulent economic times and guide them through necessary transformation so that they stay ahead of the curve In *Disrupt You* he reveals how specific strategies that help companies flourish can be applied at an individual level to help anyone can achieve success and lasting prosperity without needing to raise funds from outside investors Incorporating stories from his own experience and anecdotes from other innovators and disruptive businesses including Richard Branson Steve Jobs Elon Musk YouTube Circ du Soleil Odor Eaters Iams Silly Putty and many more Samit shows how personal transformation can reap entrepreneurial and professional rewards *Disrupt You* offers clear and empowering advice for anyone looking to break through for anyone with a big idea but with no idea how to apply it and for anyone worried about being made irrelevant in an era of technological transformation This engaging perspective shifting book demystifies the mechanics of disruption for individuals and businesses alike

Classroom Assessment and Educational Measurement Susan M. Brookhart,James H. McMillan,2019-07-04

Classroom Assessment and Educational Measurement explores the ways in which the theory and practice of both educational measurement and the assessment of student learning in classroom settings mutually inform one another. Chapters by assessment and measurement experts consider the nature of classroom assessment information from student achievement to affective and socio-emotional attributes; how teachers interpret and work with assessment results; and emerging issues in assessment such as digital technologies and diversity inclusion. This book uniquely considers the limitations of applying large-scale educational measurement theory to classroom assessment and the adaptations necessary to make this transfer useful. Researchers, graduate students, industry professionals, and policymakers will come away with an essential understanding of how the classroom assessment context is essential to broadening contemporary educational measurement perspectives. The Open Access version of this book is available at <http://www.taylorfrancis.com> and has been made available under a Creative Commons Attribution-NonCommercial-NoDerivatives 4.0 license.

Financial and Strategic Management for Nonprofit Organizations, Fourth Edition Herrington J. Bryce, 2017-01-23. The highly acclaimed *Financial and Strategic Management for Nonprofit Organizations* provides an encyclopedic account of all the key financial, legal, and managerial issues facing nonprofit executives. This is today's definitive single source text and reference for managing any nonprofit organization. Designed for both professional and graduate student readers, this work thoroughly addresses all key aspects of building managerial skill and promoting imagination and innovation in organizations across the nonprofit spectrum. Herrington J. Bryce presents every technique and concept in the context of today's public policies, leading practices, laws, norms, and expectations. Herrington J. Bryce was a senior economist at the Urban Institute, a Brookings Economic Policy Fellow, a Fellow at the Institute of Politics at Harvard, and a visiting professor in regional economics and planning at the Massachusetts Institute of Technology. He taught microeconomic theory and public finance at Clark University in Worcester, Massachusetts, and was director of the program in legal and budget studies at the University College at the University of Maryland. He currently teaches courses at the College of William Mary in nonprofits but mostly in corporate financial strategy and cost management, heavily reflected in this text. He has published extensively and has served on many state, local, and federal government advisory committees. He has a PhD in economics from the Maxwell School at Syracuse University and a CLU and ChFC from the American College.

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Table of Contents 2014 June Grade Accounting Examination Paper

1. Understanding the eBook 2014 June Grade Accounting Examination Paper
 - The Rise of Digital Reading 2014 June Grade Accounting Examination Paper
 - Advantages of eBooks Over Traditional Books
2. Identifying 2014 June Grade Accounting Examination Paper
 - 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 2014 June Grade Accounting Examination Paper
 - User-Friendly Interface
4. Exploring eBook Recommendations from 2014 June Grade Accounting Examination Paper
 - Personalized Recommendations
 - 2014 June Grade Accounting Examination Paper User Reviews and Ratings
 - 2014 June Grade Accounting Examination Paper and Bestseller Lists

5. Accessing 2014 June Grade Accounting Examination Paper Free and Paid eBooks
 - 2014 June Grade Accounting Examination Paper Public Domain eBooks
 - 2014 June Grade Accounting Examination Paper eBook Subscription Services
 - 2014 June Grade Accounting Examination Paper Budget-Friendly Options
6. Navigating 2014 June Grade Accounting Examination Paper eBook Formats
 - ePub, PDF, MOBI, and More
 - 2014 June Grade Accounting Examination Paper Compatibility with Devices
 - 2014 June Grade Accounting Examination Paper Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of 2014 June Grade Accounting Examination Paper
 - Highlighting and Note-Taking 2014 June Grade Accounting Examination Paper
 - Interactive Elements 2014 June Grade Accounting Examination Paper
8. Staying Engaged with 2014 June Grade Accounting Examination Paper
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers 2014 June Grade Accounting Examination Paper
9. Balancing eBooks and Physical Books 2014 June Grade Accounting Examination Paper
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection 2014 June Grade Accounting Examination Paper
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine 2014 June Grade Accounting Examination Paper
 - Setting Reading Goals 2014 June Grade Accounting Examination Paper
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of 2014 June Grade Accounting Examination Paper
 - Fact-Checking eBook Content of 2014 June Grade Accounting Examination Paper
 - 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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