

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: $5\,600 + 20\% \times \left[\frac{1\,768\,000}{10 \div 12} \times \frac{10}{12} + \frac{2\,098\,000}{10 \div 12} \times \frac{4}{12} \right]$ 370 200	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) ✓ <i>Operations</i>
Cash generated from operations		969 600
Interest paid		(88 500)
✓ Taxation 441 000 ✓ + 122 000 ✓ + 128 000 ✓ <i>Details & correctly placed</i> 563 000 (2 marks) OR -441 000 - 122 000 - 128 000		(691 000) ✓ 691 000: 3 marks <i>Operation; one part correct & brackets</i>
✓ Dividends 480 000 ✓ + 750 000 ✓ ✓ <i>Details & correctly placed</i> 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 <i>Operation one part correct & brackets</i>
Cash flow from investing activities		(4 274 600) ✓ <i>Operations</i>
✓ Purchase of fixed assets 4 051 000 ✓ + 330 000 ✓ <i>Details & correctly placed</i> see 4.1 a		(4 381 000) ✓ 4 381 000: 2 marks <i>Operation one part correct & brackets</i>
✓ Proceeds from disposal of fixed assets <i>Details & correctly placed</i>		106 400 ✓ See 4.1b & no brackets
Cash flow from financing activities		2 325 000 ✓ <i>Operations</i>
✓ Proceeds from the sale of shares <i>Details & correctly placed</i>		2 400 000 ✓ 2 400 000: 1 mark <i>correct & no brackets</i>
✓ Share buy-back 50 000 x R9.50 <i>Details & correctly placed</i>		(475 000 ✓) 475 000: 1 mark <i>correct & brackets</i>
✓ Change in loan <i>Details & correctly placed</i>		400 000 ✓ 400 000: 1 mark <i>correct & no brackets</i>
Net change in cash and cash equivalents		(2 989 500) ✓ <i>Operation</i>
Cash and cash equivalents at beginning of year		2 488 000
Cash and cash equivalents at end of year		(501 500) ✓ ✓ ✓ *

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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)

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Myint Swe Khine



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Entrepreneurship, Business and Economics - Vol. 2 Mehmet Huseyin Bilgin, Hakan Danis, 2016-03-23 This volume of Eurasian Studies in Business and Economics focuses on latest results from research in Banking and Finance Accounting and Corporate Governance Growth and Development along with a focus on the Energy sector The first part on Accounting and Corporate Governance features articles on environmental accounting audit quality financial information and adoption of governance principles The Banking and Finance part looks at risk behavior in banks credit ratings during subprime crisis stakeholder management and stock market crises The book focuses then on the energy sector and analyzes macroeconomic impacts of electricity generation risk dimensions in wind energy the latest EU energy reforms and discusses prediction models

A Compendium of Neuropsychological Tests Elisabeth Sherman, Jing Tan, Marianne Hrabok, 2023-04-25 The Compendium is an essential guidebook for selecting the right test for specific clinical situations and for helping clinicians make empirically supported test interpretations BL Revised and updated BL Over 85 test reviews of well known neuropsychological tests and scales for adults BL Includes tests of premorbid estimation dementia screening IQ attention executive functioning memory language visuospatial skills sensory function motor skills performance validity and symptom validity BL Covers basic and advanced aspects of neuropsychological assessment including psychometric principles reliability test validity and performance symptom validity testing

Methodology for Multilevel Modeling in Educational Research Myint Swe Khine, 2022-04-10 This edited volume documents attempts to conduct systematic and prodigious research using multilevel analysis in educational settings and present their findings and identify future research directions It showcases the versatility of multilevel analysis and elucidates the unique advantages in examining complex and wide ranging educational issues This book brings together leading experts around the world to share their works in the field highlighting recent advances creative and unique approaches and innovative methods using multilevel modeling and theoretical and practical aspects of multilevel analysis in culturally and linguistically diverse educational contexts

Advances in Accounting Education Thomas G. Calderon, 2022-12-12 This 26th volume of Advances in Accounting Education features 14 peer reviewed papers surrounding four themes capacity building and governance curriculum and pedagogical innovations educational tax cases and tax literacy information technology and the curriculum

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"Code of Massachusetts regulations, 2014", 2014 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020

Assessing Psychometric Fitness of Intelligence Tests Gary L. Canivez, 2025-04-17 Assessing Psychometric Fitness of Intelligence Tests Toward Evidence Based Interpretation Practices addresses issues and concerns regarding appropriate ethical and scientific underpinnings for the appropriate interpretation of intelligence tests Ethical test interpretation requires test users to consider the empirical evidence for individual and all test score comparisons and to make appropriate clinical decisions accordingly This requires test users to have competencies in advanced psychometric principles The chapters in this edited volume present a variety of topics including the intersection of ethical principles test standards and psychometric properties that guide evidence based interpretation surveys of empirical evidence in the literature for qualifying major intelligence test interpretations and psychological measurement topics that impact psychometric understanding of what current intelligence tests can and cannot do This critical discussion has implications for basic undergraduate and graduate instruction as well as supervision in clinical and research applications

Assessment, Testing and Evaluation in English-Medium Education from a Global Perspective Jack Pun, Samantha Curle, Pramod K. Sah, 2025-06-26 This book examines assessment testing and evaluation within English medium education contexts globally It explores how assessments can effectively measure learning outcomes integrating both content mastery and language proficiency in multilingual and multicultural classrooms It features contributions from diverse experts worldwide and offers a comprehensive analysis of assessment practices emerging trends and their implications for teaching and learning The authors emphasise inclusivity equity and effectiveness in English medium instruction EMI assessment The chapters address a

range of topics within assessment including designing assessments for both content and language goals addressing challenges in EMI assessment and incorporating emerging practices such as formative assessments and translanguaging The book also discusses policy influences on EMI assessment teacher assessment literacy and the role of innovative technologies like AI in EMI assessments It provides practical examples and strategies aiming to enhance EMI assessment practices and bridge the gap between theory and classroom implementation *Dermatology and Diabetes* Emilia Noemí Cohen

Sabban,Félix Miguel Puchulu,Kenneth Cusi,2018-02-16 This book reviews the dermatological manifestations of Diabetes Mellitus including a broad spectrum of conditions since the dysfunction of the cutaneous barrier going through cutaneous infections in diabetics dermatoses associated to Diabetes and manifestations related to Diabetes treatment Moreover the book comprises the latest concepts regarding epidemiology classification diagnosis and treatment of Diabetes Mellitus insulin resistance and metabolic syndrome including useful tools for the management of patients with diabetes It explains why skin conditions have such a great impact on the quality of life of these patients particularly the subset of patients with diabetic foot syndrome *Dermatology and Diabetes* discusses all these dermatologic conditions and provides a roundup of the current guidelines in diabetic patients Taking into account the critical differential diagnostic information and therapeutic options the book is an important reference for clinical dermatologist and all health care professionals involved

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