

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 $5\,600 + 20\% \times \left[\frac{1\,768\,000}{204\,667} \times 10/12 + \frac{(2\,098\,000 \times 4/12)}{69\,533} \right]$	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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United States. Congress



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Accountancy Class - 12 Jharkhand Board Dr. S. K. Singh, ,Dr. Sanjay Kumar Singh ,Shailesh Chauhan, 2023-03-24 Part A Accounting for Not for Profit Organizations and Partnership Firms 1 Accounting for Not for Profit Organizations Non Trading Organizations 2 Accounting for Partnership Firms Fundamentals 3 Goodwill Meaning Nature Factors Affecting and Methods of Valuation 4 Reconstitution of Partnership Change in Profit Sharing ratio Among the Existing Partners 5 Admission of a Partner 6 Retirement of a Partner 7 Death of a Partner 8 Dissolution of Partnership Firm Part A Company Accounts 1 Company General Introduction 2 Accounting for Share Capital Share and Share Capital 3 Accounting for Share Capital Issue of Shares 4 Forfeiture and Re Issue of Shares 5 Issue of Debentures 6 Redemption of Debentures Part B Financial Statement Analysis 7 Financial Statement of a Company Balance Sheet and Profit and Loss 8 Analysis of Financial Statements 9 Tools for Financial Statement Analysis Comparative Statements 10 Common Size Statements 11 Accounting Ratios 12 Cash Flow Statement Part C Computer in Accounting 1 Introduction to Computer and Accounting Information System AIS 2 Overview of Computerised Accounting 3 Database Management System 4 Electronic Spreadsheet I Project Work II Board Examination Paper

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Forgotten Americans Isabel Sawhill,2018-09-25 A sobering account of a disenfranchised American working class and important policy solutions to the nation s economic inequalities One of the country s leading scholars on economics and social policy Isabel Sawhill addresses the enormous divisions in American society economic cultural and political and what might be done to bridge them Widening inequality and the loss of jobs to trade and technology has left a significant portion of the American workforce disenfranchised and skeptical of governments and corporations alike And yet both have a role to play in improving the country for all Sawhill argues for a policy agenda based on mainstream values such as family education and work While many have lost faith in government programs designed to help them there are still trusted institutions on both the local and federal level that can deliver better job opportunities and higher wages to those who have been left behind At the same time the private sector needs to reexamine how it trains and rewards employees This book provides a clear headed and middle way path to a better functioning society in which personal responsibility is honored and inclusive capitalism and more broadly shared growth are once more the norm *Scientific and Technical Aerospace Reports* ,1975 Lists citations with abstracts for aerospace related reports obtained from world wide sources and announces documents that

have recently been entered into the NASA Scientific and Technical Information Database **Who's who Among Students in American Universities and Colleges** Henry Pettus Randall,1973 **Accountancy** SBPD Editorial Board ,2016-11-03 1
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