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 -	
ь	140 000 - 33 600 no part marks	106 400 🗸	
c	5 600 + 11 000 + 20% x (3 110 000 - 1 342 000) OR: 2 marks 1 mark 1 mark 1 mark 1 mark 1 mark 5 600 + 20% x (1 768 000 x 10/12) + (2 098 000 x 4/12)]	370 200 🗹	

Cash flow from operating activities	(1 039 900)	
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) 691 000: 3 marks	Operation; one correct & brack
✓ Dividends 480 000 ✓ + 750 000 ✓ ✓ Details & correctly placed	(1 230 000) 1 230 000; 3marks	Operation one correct & brack
Cash flow from investing activities	(4 274 600)	
✓ Purchase of fixed assets 4 051 000☑ + 330 000✓ Details & correctly placed see 4.1 a	(4 381 000) 4381 000: 2	Operation one correct & brack
 ✓ Proceeds from disposal of fixed assets Details & correctly placed 	106 400	See 4 10 & n
Cash flow from financing activities	2 325 000	© Control of Control
Proceeds from the sale of shares Details & correctly placed.	2 400 000 1	correct & no bra
✓ Share buy-back 50 000 x R9,50 Details & correctly placed	(475 000 /)	correct & bras
✓ Change in loan Details & correctly placed	400 000	correct & no brai
Net change in cash and cash equivalents	(2 989 500)	Copperation
Cash and cash equivalents at beginning of year	2 488 000	
Cash and cash equivalents at end of year	(501 500)	✓ [2]*

* 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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Accounting May 2014 Question Paper A Level

Catherine Coucom

Accounting May 2014 Question Paper A Level:

<u>Cambridge O Level Principles of Accounts</u> 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 re shaped 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, Biliana, Heuver, Richard, Martínez-Jaramillo, Serafín, 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

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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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web include details such as event objectives proposed activities timeline budget breakdown and expected outcomes in a comprehensive team building event proposal additionally highlight your expertise in designing engaging team building experiences tailored to the client's industry and goals