

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: $5\ 600 + 20\% \times \left[\frac{1\ 768\ 000 \times 10}{12} + \frac{(2\ 098\ 000 \times 4)}{12} \right]$ $\text{294 667} \quad \quad \quad \text{69 933}$	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 from operating activities	(1 039 900) ✓ Operational
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) ✓ Operational; 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) ✓ Operational one part correct & brackets 1 230 000: 3 marks
Cash flow from investing activities	(4 274 600) ✓ Operational
✓ Purchase of fixed assets 4 051 000 ✓ + 330 000 ✓ Details & correctly placed: see 4.1 a	(4 381 000) ✓ Operational 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 ✓ Operational
✓ 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) ✓ Operational
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 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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Annual Report Mpumalanga (South Africa). Department of Education,2012

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Intermediate Accounting J. David Spiceland, James F. Sepe, Mark W. Nelson, 2011. Adopters and reviewers praise Intermediate Accounting 6e by Spiceland, Sepe, and Tomassini for its superior readability, strong supplements package, learning system, good EOC, real world flavor, consistent quality, and high student engagement. SST 6e will gain support in both traditional and progressive accounting departments, especially those looking for a more concise decision making text that reinforces challenging concepts. The authors have created a flexible text with a student friendly writing style that focuses on explaining not only how to apply a procedure but why it's applied. SST 6e is built around a Learning System designed to prepare students for the new CPA exam and the business world by emphasizing decision making. Acknowledging the diversity of students and their learning styles, the authors have created a clear text and varied supplemental materials to aid the success of every student.

OPSC 25 Practice Sets General Studies Paper 1 Pre Examination 2021 Arihant Experts, 2020-04-08. Odisha Public Service Commission has recently released a notification announcing 392 vacancies for Group A and Group B posts under Odisha Civil Services. Interested candidates must have a bachelor's degree from the recognized institutions. Practice for OPSC General Studies Paper 1 with revised and updated edition of OPSC Cracker 25 sets General Studies Pre Loaded with an ample number of questions making this book a practice tool for candidates. As the title of the book suggests, it has 25 Practice sets for a thorough revision of the subjects and the correct style of answering. Solved Papers are provided to get the complete insight of the paper. Solutions for every question are provided with well explained detailed theory for quick understanding. TOC Solved Paper 2019 2015 Practice Sets 1 25.

Financial Aid for African Americans, 2009-2011 Gail A. Schlachter, R. David Weber, 2009. A listing of scholarships, fellowships, grants, internships, and awards open primarily or exclusively to African Americans.

Ebook: Auditing & Assurance Services Timothy Louwers, Robert Ramsay, David Sinason, Jerry Strawser, Jay Thibodeau, 2014-10-16. Auditors are trained to investigate beyond appearances to determine the underlying facts; in other words, to look beneath the surface. The recent financial crisis has made this skill even more crucial to the business community. As a result of this recent crisis and of the financial statement accounting scandals that occurred at the turn of the century, understanding the auditor's responsibility related to fraud, maintaining a clear perspective, probing for details, and understanding the big picture are indispensable to effective auditing. The author team of Louwers, Ramsay, Sinason, Strawser, and Thibodeau has dedicated years of experience in the auditing field to this new edition of Auditing Assurance Services, supplying the necessary investigative tools for future auditors.

FINANCIAL ACCOUNTING NARAYANASWAMY, R., 2022-04-25. This highly acclaimed text, now in its seventh edition, is

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