

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

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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)

2014 June Grade Accounting Examination Paper

YCT Expert Team



2014 June Grade Accounting Examination Paper:

Guide to RBI Grade B Officers Phase I Exam with Previous Year Questions - 7th Edition | 2022 & 2023 Phase II Past Description Questions | Disha Experts, Disha's revised and updated 7th edition of the book Guide to RBI Grade B Officers Phase I Exam with 8 Previous Year 2015-2023 Solved Papers contains detailed theory, illustrations and fully solved exercises as per the latest pattern. The book has been upgraded based on the latest pattern of the exam. The book now includes Phase 2 previous year solved objective questions Chapter wise. The book now includes Phase 2 previous year descriptive questions on Economic and Finance. The book covers 8 previous year solved questions added chapter wise. The general knowledge section has been thoroughly revised and updated and covers Economics, Social Issues, Finance, Management as asked in the Ph I & II Exams. The book has a special focus on the Financial Banking Awareness portion in General Awareness. Government Schemes, Agreements, Deals, Economic Banking Terms, Current Affairs are also covered in the Book. Guide to RBI Grade B Officers Exam 2019 Phase 1 - 3rd Edition Disha Experts, 2019-09-06 (TGT/PGT/LT Grade/GIC) YCT Expert Team, TGT PGT LT Grade GIC Study Material Commerce 2025-26 UPPSC LT Grade Commerce. YCT Expert Team, 2025-26 UPPSC LT Grade Commerce 224-395 This book contains the study material based on the asked questions in the previous examination. *RBI Grade B Officer Phase 2 (Mains) Exam | Economic & Social Issues + Finance & Management | 1000+ Solved Objective Questions [16 Mock Test (Paper I & III)]* EduGorilla Prep Experts, 2022-08-03 Best Selling Book for RBI Grade B Officer Phase 2 Exam Mains with objective type questions as per the latest syllabus given by the RBI. Compare your performance with other students using Smart Answer Sheets in EduGorilla's RBI Grade B Officer Phase 2 Exam Mains Practice Kit. RBI Grade B Officer Phase 2 Exam Mains Preparation Kit comes with 16 Mock Tests, Economic, Social Issues, Finance, Management with the best quality content. Increase your chances of selection by 14X. RBI Grade B Officer Phase 2 Exam Mains Prep Kit comes with well structured and 100% detailed solutions for all the questions. Clear exam with good grades using thoroughly Researched Content by experts. Score Plus Question Bank and CBSE Sample Question Paper with Model Test Papers in Social Science (Subject Code - 087) for Class 10 Term II Exam 2021-22 Goyal Brothers Prakashan, 2022-01-01 Score Plus Question Bank and CBSE Sample Question Paper with Model Test Papers in Social Science Subject Code 087 for Class 10 Term II Exam 2021-22. As per the Latest Reduced bifurcated Syllabus and the latest CBSE Sample Question Paper for Term II Examination to be held in March-April 2022. Chapterwise Summary and Question Bank. Chapterwise Very Short, Short and Long Answer Type Questions. Chapterwise Case Based Questions and Map Skills Based Questions. The latest CBSE Sample Question Paper Solved with Marking Scheme for Term II Examination to be held in March-April 2022. 5 Model Test Papers based on the Latest CBSE Sample Question issued by CBSE for Term II Examination to be held in March-April 2022. GOYAL BROTHERS PRAKASHAN *5 Steps to a 5 AP Human Geography, 2014-2015 Edition* Carol Ann Gillespie, 2013-07-24 Get ready for your AP exam with this straightforward and easy to follow

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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 available at <http://www.taylorfrancis.com> has been made available under a Creative Commons Attribution Non Commercial No Derivatives 4.0 license

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Mansour,Lorenzo M. Bujosa Vadell,2024-10-21 This volume examines how innovation and digital transformation impact the financial and accounting sectors Featuring selected contributions from the third Finance Accounting and Law in the Digital Age conference 2024 held at the University of Salamanca Spain the contributions of this book explore the development of digital finance and the complicated equation between financial stability the security of investors and financial consumers sustainable finance and support for innovation Climate change and the exponential growth of technology have built an explosion of financial innovation The digital revolution has recently reached the financial sector protected by a specific regulatory environment The volume describes how all areas of finance are now invested by new players who are transforming the banking and financial landscape to create a novel digital ecosystem **Mutual Funds and Exchange-Traded Funds**

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