

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 $5\,600 + 20\% \times [(1\,768\,000 \times 10/12) + (2\,098\,000 \times 4/12)]$ 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) ✓ <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: 3 marks <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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studies from expert contributors exploring topics such as firms domestic and foreign effective tax rates tax avoidance and tax compliance A study reviews prior literature on tax increment financing an economic development tool frequently used by U S local governments *Proceedings of the 4th International Conference on New Media Development and Modernized Education (NMDME 2024)* Jun Yin,Yuan Zhang,Nazgul Shyngyssova,Chanjun Liu,2024-12-13 This is an open access book Background With the development of information network technology the new media supported by new technology has rapidly attracted people s attention because of its advantages over traditional media such as radio television newspapers and magazines In the era of information explosion new media shows the characteristics of speed convenience and large amount of information It is not only used in people s daily work but also sought after in the education industry People try to use new media to cultivate new talents who can keep up with the pace of social changes Present situation Weibo WeChat mobile Internet cloud computing and dating software have become the representatives of new media in recent years ranging from individuals to large organizations such as People s Daily news network and other official media have also joined the application of new media The widespread use of these representative media in education becomes inevitable This conference also hopes to comply with the development requirements of new media education To provide a platform for experts and scholars engineers and technicians in the field of New Media Development and Modernized Education to share scientific research achievements and cutting edge technologies understand academic development trends broaden research ideas strengthen academic research and discussion and promote the industrialization cooperation of academic achievements The conference sincerely invites experts scholars business people and other relevant personnel from domestic and foreign universities research institutions to participate in the exchange Objectives of this conference The 4th International Conference on New Media Development and Modernized Education NMDME 2024 aims to accommodate this need as well as to 1 provide a platform for experts and scholars engineers and technicians in the field of new media development and modernized education to share scientific research achievements and cutting edge technologies 2 Understand academic development trends broaden research ideas strengthen academic research and discussion and promote the industrialization cooperation of academic achievements 3 Promote the institutionalization and standardization of New Media Development and Modernized Education through modern research 4 Increasing the number of scientific publications for financial Innovation and economic development **Exam Scorer Commerce Class 12** ,2023-03-18 1 Hindi Core 2 English Core 3 Lekhashastra 4 Vyavsayik Adhyayan 5 Arthashastra 6 Udyamita 7 Vyavsayik Ganit Evam Sankhyiki 8 Computer Science

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