

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	$5\,600 + 11\,000 + 20\% \times (3\,110\,000 - 1\,342\,000)$ $\frac{353\,600}{3 \text{ marks}}$ OR: 2 marks 1 mark 1 mark 1 mark 1 mark 1 mark $5\,600 + 20\% \times \left[\frac{204\,000}{2 \text{ marks}} + \frac{69\,600}{1 \text{ mark}} \right]$	one part correct 370 200 ☒

13

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)	☒ 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) 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)	☒ Operational
✓ 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	☒ Operational
✓ 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)	✓ ☒ *

31

* Operation from Sep 98 B13 500 98 /B515 900/

Valid alternative details acceptable # Operation one part correct in the sub-section (figures/details)

Accounting Supplementary Memorandum Grade 12 2014

**Nat Malkus,Adam Peshek,Gerard
Robinson**



Accounting Supplementary Memorandum Grade 12 2014:

Budget of the U.S. Government, Appendix ,2013-04-10 Presents detailed information on individual programs and appropriation accounts that constitute the budget Includes for each Government department and agency the text of proposed appropriations language budget schedules for each account new legislative proposals and explanations of the work to be performed and the funds needed and proposed general provisions applicable to the appropriations of entire agencies or groups of agencies **Efficient, Effective, Accountable** United States. Office of Management and Budget,2018

Budget of the United States Government United States. Office of Management and Budget,2014 **The Budget of the United States Government** United States. Office of Management and Budget,2015 Accounts and Papers of the House of Commons Great Britain. Parliament. House of Commons,1876 **Appendix, Budget of the United States Government, Fy 2015** Executive Office Of The President,Office of Office of Management and Budget (U.S.),2014-04-15 Presents detailed information on individual programs and appropriation accounts that constitute the budget Includes for each Government department and agency the text of proposed appropriations language budget schedules for each account new legislative proposals and explanations of the work to be performed and the funds needed and proposed general provisions applicable to the appropriations of entire agencies or groups of agencies **Appendix, Budget of the United States Government, Fiscal Year 2016** Executive Office of the President,2015-02-02 Officially released on February 2 2015 As one of the reference volumes of the FY2016 Budget request of the President the popular Fiscal Year Budget Appendix volume presents detailed financial information on individual programs Federal agencies and appropriation accounts that constitute the budget in tables and graphs Includes for each Government department and agency the text of proposed appropriations language budget schedules for each account new legislative proposals and explanations of the work to be performed and the funds needed and proposed general provisions applicable to the appropriations of entire agencies or groups of agencies Federal agency personnel policy makers think tank advocates lawmakers media organizations and others interested in a line item by line item view of the President s proposed Fiscal year Budget will want this resource in their personal library collection Public and academic libraries will want to make this annual reference product available for the general public in their Government collections Students studying Public Finance political scientists and researchers will appreciate this detailed information with authoritative data legends presented in tables and graphs *Education Savings Accounts* Nat Malkus,Adam Peshek,Gerard Robinson,2017-03-16 School choice has been central to American education policy debate for a quarter century But throughout school choice has been just that school choice In a potentially profound development Education Savings Accounts ESAs reimagine parent choice in ways that may upend many assumptions that have framed issues of school choice in the past ESAs offer something wholly new allowing parents to customize their child s education by stitching together traditional schools and different education providers including tutors therapists online and blended models

Of course a raft of new questions and potential challenges accompany these new ESA programs which in 2015 existed in five states Arizona Florida Mississippi Nevada and Tennessee and were introduced by legislators in another sixteen Yet for all their potential import ESAs are barely understood This volume seeks to provide a comprehensive fair minded treatment of ESAs and will address the rationale for them the challenges they pose what it takes for them to work and the political and legal dynamics at play

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Table of Contents Accounting Supplementary Memorandum Grade 12 2014

1. Understanding the eBook Accounting Supplementary Memorandum Grade 12 2014
 - The Rise of Digital Reading Accounting Supplementary Memorandum Grade 12 2014
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Supplementary Memorandum Grade 12 2014
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounting Supplementary Memorandum Grade 12 2014
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Supplementary Memorandum Grade 12 2014
 - Personalized Recommendations
 - Accounting Supplementary Memorandum Grade 12 2014 User Reviews and Ratings
 - Accounting Supplementary Memorandum Grade 12 2014 and Bestseller Lists
5. Accessing Accounting Supplementary Memorandum Grade 12 2014 Free and Paid eBooks
 - Accounting Supplementary Memorandum Grade 12 2014 Public Domain eBooks
 - Accounting Supplementary Memorandum Grade 12 2014 eBook Subscription Services
 - Accounting Supplementary Memorandum Grade 12 2014 Budget-Friendly Options

6. Navigating Accounting Supplementary Memorandum Grade 12 2014 eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting Supplementary Memorandum Grade 12 2014 Compatibility with Devices
 - Accounting Supplementary Memorandum Grade 12 2014 Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Supplementary Memorandum Grade 12 2014
 - Highlighting and Note-Taking Accounting Supplementary Memorandum Grade 12 2014
 - Interactive Elements Accounting Supplementary Memorandum Grade 12 2014
8. Staying Engaged with Accounting Supplementary Memorandum Grade 12 2014
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Supplementary Memorandum Grade 12 2014
9. Balancing eBooks and Physical Books Accounting Supplementary Memorandum Grade 12 2014
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Supplementary Memorandum Grade 12 2014
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounting Supplementary Memorandum Grade 12 2014
 - Setting Reading Goals Accounting Supplementary Memorandum Grade 12 2014
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting Supplementary Memorandum Grade 12 2014
 - Fact-Checking eBook Content of Accounting Supplementary Memorandum Grade 12 2014
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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sample t-test: SAS instruction Note that the test is two-sided (sides=2), the significance level is 0.05, and the test is to compare the difference between two means ($\mu_1 - \mu_2$) against 0 ($H_0 \dots$