

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: $5\ 600 + 20\% \times \left[\frac{1\ 768\ 000 \times 10}{12} + \frac{(2\ 098\ 000 \times 4)}{12} \right]$ 294 667 69 933	one part correct 370 200 ✓

12

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) ✓ Operation; 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 – 1 520 000 + 870 000 1 mark 1 mark 1 mark	(1 230 000) ✓ Operation 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) ✓ Operation 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) ✓ Operation
Cash and cash equivalents at beginning of year	2 488 000
Cash and cash equivalents at end of year	(501 500) ✓ [2]*

31

* 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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UNESCO,2014-02-04 The 2013 2014 Education for All Global Monitoring Report shows that a lack of attention to education quality and a failure to reach the marginalized have contributed to a learning crisis that needs urgent attention Worldwide 250 million children many of them from disadvantaged backgrounds are not learning the basics Teaching and Learning Achieving Quality for All describes how policy makers can support and sustain a quality education system for all children regardless of background by providing the best teachers The Report also documents global progress in achieving Education for All goals and provides lessons for setting a new education agenda post 2015 In addition the Report identifies that insufficient financing is hindering advances in education Agricultural Education ,1972 **Feasibility Study:**

Behavioral Science Teacher Education Program Michigan State University,1970 *Accounts and Papers* Great Britain. Parliament. House of Lords,1847 The Budget of the United States Government United States. Office of Management and Budget,2015 **National Business Education Quarterly** ,1940 **The Air Force Comptroller** ,1967 Accounts and Papers of the House of Commons Great Britain. Parliament. House of Commons,1875 Message of the President of the United States Transmitting the Budget for the Service of the Fiscal Year Ending ... United States,1946 **Guide to the Evaluation of Educational Experiences in the Armed Services** American Council on Education,1978

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Table of Contents Accounting Teaching Plan Grade 12 2014

1. Understanding the eBook Accounting Teaching Plan Grade 12 2014
 - The Rise of Digital Reading Accounting Teaching Plan Grade 12 2014
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Teaching Plan 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 Teaching Plan Grade 12 2014
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Teaching Plan Grade 12 2014
 - Personalized Recommendations
 - Accounting Teaching Plan Grade 12 2014 User Reviews and Ratings
 - Accounting Teaching Plan Grade 12 2014 and Bestseller Lists

5. Accessing Accounting Teaching Plan Grade 12 2014 Free and Paid eBooks
 - Accounting Teaching Plan Grade 12 2014 Public Domain eBooks
 - Accounting Teaching Plan Grade 12 2014 eBook Subscription Services
 - Accounting Teaching Plan Grade 12 2014 Budget-Friendly Options
6. Navigating Accounting Teaching Plan Grade 12 2014 eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting Teaching Plan Grade 12 2014 Compatibility with Devices
 - Accounting Teaching Plan Grade 12 2014 Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Teaching Plan Grade 12 2014
 - Highlighting and Note-Taking Accounting Teaching Plan Grade 12 2014
 - Interactive Elements Accounting Teaching Plan Grade 12 2014
8. Staying Engaged with Accounting Teaching Plan Grade 12 2014
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Teaching Plan Grade 12 2014
9. Balancing eBooks and Physical Books Accounting Teaching Plan Grade 12 2014
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Teaching Plan Grade 12 2014
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounting Teaching Plan Grade 12 2014
 - Setting Reading Goals Accounting Teaching Plan Grade 12 2014
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting Teaching Plan Grade 12 2014
 - Fact-Checking eBook Content of Accounting Teaching Plan 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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