

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 ✓

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) ✓ 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) ✓ [X] *

31

* Operation from top OR R13 500 OR (R515 000)

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

Accounting Question Paper For 2014 Grade Term4

Jicheng Xie



Accounting Question Paper For 2014 Grade Term4:

Educating Entrepreneurial Citizens Joan DeJaeghere, 2017-05-18 Educating Entrepreneurial Citizens examines the multiple and contradictory purposes and effects of entrepreneurship education aimed at addressing youth unemployment and alleviating poverty in Tanzania. Governments in sub-Saharan Africa face increasing pressure to educate young people through secondary school supposedly equipping them with knowledge and skills for employment and their future. At the same time many youths do not complete their education and there are insufficient jobs to employ graduates. The development community sees entrepreneurship education as one viable solution to the double-edged problem of inadequate education and few jobs. But while entrepreneurship education is aligned with a governing rationality of neoliberalism that requires individuals to create their own livelihoods without government social supports, the two NGO programs discussed in this book draw on a rights-based discourse that seeks to educate those not served by government schools, providing them with educational and social supports to be included in society. The chapters explore the tensions that occur when international organizations and NGOs draw on both neoliberal and liberal human rights discourses to address the problems of poverty, unemployment, and poor quality education. Furthermore, when these neo-liberal perspectives meet local ideas of reciprocity and solidarity, they create friction and alter the programs and effects they have on youth. The book introduces the concept of entrepreneurial citizens: those who utilize their innovative skills and behaviors to claim both economic and social rights from which they had been previously excluded. The programs taught youth how to develop their own enterprises to earn profits and to save for their own futures, but youth used their education skills and labor to provide for basic needs to be included in society and to support their and their families' well-being. By showing the contradictory effects of entrepreneurship education programs, the book asks international agencies and governments to consider how they can go beyond technical approaches of creating enterprises and increasing income and head toward approaches that consider the kinds of labor that young people and communities value for their well-being. This book will be of interest to scholars and practitioners of education and international development, youth studies, African Studies, and entrepreneurship, social entrepreneurship education. **The**

Continuing Study of Newspaper Reading Advertising Research Foundation, 1939 *Accounting Made Simple*, 2007

Accounting, 1994 *Accounting*, 1994 **ICAEW Financial Accounting and Reporting, for Exams in 2014**
Institute of Chartered Accountants in England and Wales, Institute of Chartered Accountants in England and Wales Staff, BPP Learning Media (Firm), BPP Learning Media (Firm) Staff, 2013 Accounting South Africa. Department of Education, 2010

Examination Questions American Institute of Accountants. Board of Examiners, 1932 **Examination Questions and Answers** Hongkong Society of Accountants, 19?? Accounting Beverley Gail Bower, 2000 *Accounting* KwaZulu-Natal (South Africa). Department of Education, Western Cape (South Africa). Education Department, 1997

Accounting Question Paper For 2014 Grade Term4 Book Review: Unveiling the Magic of Language

In an electronic digital era where connections and knowledge reign supreme, the enchanting power of language has become much more apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is actually remarkable. This extraordinary book, aptly titled "**Accounting Question Paper For 2014 Grade Term4**," compiled by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we shall delve to the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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