

**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) <b>OR:</b> $2$ marks 1 mark 1 mark 1 mark 1 mark $5\ 600 + 20\% \times [(1\ 768\ 000 \times 10/12) + (2\ 098\ 000 \times 4/12)]$ $294\ 667$ $=$ 370 200 $69\ 933$	one part correct 370 200 <input checked="" type="checkbox"/>

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4.2 **METEOR SUPERMARKETS LTD**  
**CASH FLOW STATEMENT FOR YEAR ENDED 28 FEBRUARY 2014**

<b>Cash flow from operating activities</b>	(1 039 900)	<input checked="" type="checkbox"/> Operations
<b>Cash generated from operations</b>	969 600	
<b>Interest paid</b>	(88 500)	
✓ Taxation 441 000 ✓ + 122 000 ✓ + 128 000 ✓ <b>Details &amp; correctly placed</b> 563 000 (2 marks) OR 441 000 – 122 000 – 128 000	(691 000)	<input checked="" type="checkbox"/> Operations, one part correct & brackets
✓ Dividends 480 000 ✓ + 750 000 ✓✓ <b>Details &amp; correctly placed</b> 480 000 + 1 620 000 – 870 000 OR 480 000 – 1620 000 + 870 000 1 mark 1 mark 1 mark	(1 230 000)	<input checked="" type="checkbox"/> Operations, one part correct & brackets
<b>Cash flow from investing activities</b>	(4 274 600)	<input checked="" type="checkbox"/> Operations
✓ Purchase of fixed assets 4 051 000✓ + 330 000✓ <b>Details &amp; correctly placed</b> see 4.1 a	(4 381 000)	<input checked="" type="checkbox"/> Operations, one part correct & brackets
✓ Proceeds from disposal of fixed assets <b>Details &amp; correctly placed</b>	106 400	<input checked="" type="checkbox"/> See 4.1 b & no brackets
<b>Cash flow from financing activities</b>	2 325 000	<input checked="" type="checkbox"/> Operations
✓ Proceeds from the sale of shares <b>Details &amp; correctly placed</b>	2 400 000✓	✓
✓ Share buy-back 50 000 x R9.50 <b>Details &amp; correctly placed</b>	(475 000✓)	<input checked="" type="checkbox"/> 475 000 1 mark, correct & brackets
✓ Change in loan <b>Details &amp; correctly placed</b>	400 000✓	<input checked="" type="checkbox"/> 400 000 1 mark, correct & no brackets
<b>Net change in cash and cash equivalents</b>	(2 989 500)	<input checked="" type="checkbox"/> Operations
<b>Cash and cash equivalents at beginning of year</b>	2 488 000	
<b>Cash and cash equivalents at end of year</b>	(501 500)	✓ <input checked="" type="checkbox"/>

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\* Operation from top OR R13 500 OR (R3 15 000)

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

# 2014 Grade Accounting Test

**David Baud**

## **2014 Grade Accounting Test:**

*Entrepreneurship, Business and Economics - Vol. 2* Mehmet Huseyin Bilgin, Hakan Danis, 2016-03-23 This volume of Eurasian Studies in Business and Economics focuses on latest results from research in Banking and Finance Accounting and Corporate Governance Growth and Development along with a focus on the Energy sector. The first part on Accounting and Corporate Governance features articles on environmental accounting audit quality financial information and adoption of governance principles. The Banking and Finance part looks at risk behavior in banks credit ratings during subprime crisis stakeholder management and stock market crises. The book focuses then on the energy sector and analyzes macroeconomic impacts of electricity generation risk dimensions in wind energy the latest EU energy reforms and discusses prediction models

**A Compendium of Neuropsychological Tests** Elisabeth Sherman, Jing Tan, Marianne Hrabok, 2023-04-25 The Compendium is an essential guidebook for selecting the right test for specific clinical situations and for helping clinicians make empirically supported test interpretations. BL Revised and updated BL Over 85 test reviews of well known neuropsychological tests and scales for adults. BL Includes tests of premorbid estimation dementia screening IQ attention executive functioning memory language visuospatial skills sensory function motor skills performance validity and symptom validity. BL Covers basic and advanced aspects of neuropsychological assessment including psychometric principles reliability test validity and performance symptom validity testing

**Methodology for Multilevel Modeling in Educational Research** Myint Swe Khine, 2022-04-10 This edited volume documents attempts to conduct systematic and prodigious research using multilevel analysis in educational settings and present their findings and identify future research directions. It showcases the versatility of multilevel analysis and elucidates the unique advantages in examining complex and wide ranging educational issues. This book brings together leading experts around the world to share their works in the field highlighting recent advances creative and unique approaches and innovative methods using multilevel modeling and theoretical and practical aspects of multilevel analysis in culturally and linguistically diverse educational contexts

**"Code of Massachusetts regulations, 2014"**, 2014 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020

*Assessing Psychometric Fitness of Intelligence Tests* Gary L. Canivez, 2025-04-17 Assessing Psychometric Fitness of Intelligence Tests Toward Evidence Based Interpretation Practices addresses issues and concerns regarding appropriate ethical and scientific underpinnings for the appropriate interpretation of intelligence tests. Ethical test interpretation requires test users to consider the empirical evidence for individual and all test score comparisons and to make appropriate clinical decisions accordingly. This requires test users to have competencies in advanced psychometric principles. The chapters in this edited volume present a variety of topics including the intersection of ethical principles test standards and psychometric properties that guide evidence based interpretation surveys of empirical evidence in the literature for qualifying major intelligence test interpretations and psychological measurement

topics that impact psychometric understanding of what current intelligence tests can and cannot do This critical discussion has implications for basic undergraduate and graduate instruction as well as supervision in clinical and research applications

**Cracking the AP Psychology Exam, 2016 Edition** Princeton Review,2015-09-08 **EVERYTHING YOU NEED TO SCORE A PERFECT 5** Equip yourself to ace the AP Psychology Exam with The Princeton Review s comprehensive study guide including thorough content reviews targeted strategies for every question type access to our AP Connect portal online and 2 full length practice tests with complete answer explanations This eBook edition is optimized for on screen learning with cross linked questions answers and explanations We don t have to tell you how tough it can be to master AP Psychology or how vital a stellar exam can be to making your college application competitive at the most selective schools Written by the experts at The Princeton Review Cracking the AP Physics C Exam arms you to take on the test with Techniques That Actually Work Tried and true strategies to avoid traps and beat the test Tips for pacing yourself and guessing logically Essential tactics to help you work smarter not harder Everything You Need to Know for a High Score Comprehensive content reviews for all test topics Up to date information on the 2016 AP Psychology Exam Engaging activities to help you critically assess your progress Access to AP Connect our online portal for helpful pre college information and exam updates Practice Your Way to Perfection 2 full length practice tests with detailed answer explanations Practice drills at the end of each content review chapter

Detailed step by step explanations of sample questions to help you create your own personal pacing strategy *Advances in Accounting Education* Thomas G. Calderon,2018-12-14 Advances in Accounting Education is a refereed academic research publication whose purpose is to help meet the needs of faculty members interested in ways to improve accounting classroom instruction at the college and university level

### **The Routledge Companion to Accounting in China**

Haiyan Zhou,2018-10-10 There is increasing interest in accounting issues in China Despite a relatively short history China s stock market is the world s second largest This growth has been accompanied by increasing demand for accounting information alongside reforms of accounting and auditing rules as international investors have paid increasing attention to investment opportunities in this dynamic and energetic country with a large population and economic growth potentials Despite this at present there are few books which offer students academics and practitioners a comprehensive guide to current accounting issues in China The Routledge Companion to Accounting in China fills this important gap in the literature The volume is organized in six thematic sections which cover capital market and corporate finance financial accounting managerial accounting auditing taxation and internal controls The structure is intended to reflect the increasing diversity of contemporary accounting issues in China including a balanced overview of current knowledge identifying issues and discussing relevant debates This book is a prestigious reference work which offers students academics and practitioners an introduction to current accounting issues in the emerging market of China

### **Medical Oncology Compendium**

Ramon Andrade B de Mello,2025-04-16 Medical Oncology Compendium discusses several important topics in oncology with the help

of leading experts worldwide who incorporate not only knowledge on recent developments in the field but contextualize them within diverse socioeconomic environments to guarantee the applicability of the content in challenging scenarios. The book comprehensively discusses topics such as surgery radiology carcinogenesis screening assessment tools evidence based medicine and precision oncology as applicable to different cancer types as non small and small cell lung cancer mesothelioma breast cancer gastric rectal cancer female specific cancers prostate skin and bone sarcomas. In addition it discusses options to minimize oncology pain and palliative care. It is a valuable resource for oncologists clinicians researchers healthcare workers and members of biomedical field who needs to understand more about diagnosis treatment options and support for cancer patients. Presents clinical vision consensus from global experts in the field to leverage knowledge sharing worldwide. Illustrates the content with tables and medical images especially developed for the book. Encompasses clinical case discussions at the end of each chapter to sediment theory and practice and improve medicine evidence based care.

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