

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	$5\,600 + 11\,000 + 20\% \times (3\,110\,000 - 1\,342\,000)$ <div style="text-align: center;">353 600 (3 marks)</div> OR: $5\,600 + 20\% \times \left[\frac{1\,768\,000 \times 10}{12} + \frac{2\,098\,000 \times 4}{12} \right]$ <div style="text-align: center;">294 667 69 933</div>	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 691 000: 3 marks
✓ Dividends 480 000 ✓ + 750 000 ✓ Details & correctly placed: 480 000 + 1 620 000 – 870 000 OR: –480 000 – 1620 000 + 870 000 1 mark 1 mark 1 mark	(1 230 000) ✓ Operational 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 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)

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**Joseph Tharamangalam, Jos
Chathukulam**



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Accountancy Class - 12 Jharkhand Board Dr. S. K. Singh, ,Dr. Sanjay Kumar Singh ,Shailesh Chauhan,2023-03-24
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state of education today In this thought provoking book the author presents a compelling case for why contemporary American educators are the greatest generation in history He carefully explains why current national reform policies have failed and presents specific steps policymakers administrators and teachers must take to transform American schools to meet student needs in the 21st century **Deepening Democracy** Joseph Tharamangalam, Jos Chathukulam, 2022-12-30 This

book examines the renewed interest and commitment that countries across the world have shown in recent decades towards adopting models of decentralising or downsizing the state and moving towards more participatory models of government It examines systems of decentralised development such as self managing co operatives from a global and comparative perspective with a focus on developing countries Drawing on examples from Kerala and a few other states in India as well as Cuba Bangladesh and South Africa among other countries the book offers critical perspectives on the positive impacts of these experiments and the promises these offer for the future It discusses the challenges of implementing these models how well these work in coordination with the civil society and the state issues of transparency and democratic oversight as well as corruption and capture of power due to entrenched structures of inequality The volume analyses welfare and development models and self management interventions in countering the effects of the COVID 19 pandemic It also looks at the merits and demerits of decentralisation in countering the global socioeconomic and environmental crisis and the rise of authoritarian populism in many countries The book will be of interest to students and researchers of development studies political science business community development social justice as well as of co operative management programmes It will also appeal to students of political economy as well as development professionals think tanks and policymakers *Encyclopedia of Public Administration and Public Policy - 5 Volume Set* Domonic A. Bearfield, Evan Berman, Melvin J. Dubnick, 2020-08-14 Now in its third edition *Encyclopedia of Public Administration and Public Policy* remains the definitive source for article length presentations spanning the fields of public administration and public policy It includes entries for Budgeting Bureaucracy Conflict resolution Countries and regions Court administration Gender issues Health care Human resource management Law Local government Methods Organization Performance Policy areas Policy making process Procurement State government Theories This revamped five volume edition is a reconceptualization of the first edition by Jack Rabin It incorporates over 225 new entries and over 100 revisions including a range of contributions and updates from the renowned academic and practitioner leaders of today as well as the next generation of top scholars The entries address topics in clear and coherent language and include references to additional sources for further study **Florida Administrative Register** , 2011-04

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