

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	$6\ 740\ 000 - 2\ 689\ 000$ <small>no part marks</small>	4 051 000 ✓✓
b	$140\ 000 - 33\ 600$ <small>no part marks</small>	106 400 ✓✓
c	$5\ 600 + 11\ 000 + 20\% \times (3\ 110\ 000 - 1\ 342\ 000)$ $353\ 600$ (3 marks) OR: 2 marks 1 mark 1 mark 1 mark 1 mark $5\ 600 + 20\% \times [(1\ 768\ 000 \times 10/12) + (2\ 098\ 000 \times 4/12)]$ $294\ 667$ $=$ $69\ 933$	<small>one part correct</small> 370 200 <input checked="" type="checkbox"/>

12

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

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

31

* 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

Ramon Andrade B de Mello

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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

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"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

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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, such 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 the biomedical field who need 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.

Involving Parents in "No Child Left Behind" Ruth Anne Landsverk, 2004 Economic and Social Survey, Jamaica, 2013

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Journal of the Senate Illinois. General Assembly. Senate, 2005 *Cumulated Subject Index to Psychological Abstracts*, 1966 The Army Clerk... United States. Adjutant General's School. Fort Benjamin Harrison, Ind, 1943

Title 26 Internal Revenue Part 1 (§§ 1.851 to 1.907) (Revised as of April 1, 2014) Office of The Federal Register, Enhanced by IntraWEB, LLC, 2014-04 The Code of Federal Regulations Title 26 contains the codified Federal laws and regulations that are in effect as of the date of the publication pertaining to Federal taxes and the Internal Revenue Service Railway and Engineering Review, 1922 Moody's Transportation Manual, 1997 Jamaica Survey of Living Conditions, 2013

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