

**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"/> <input checked="" type="checkbox"/>

12

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
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) 691 000; 3 marks	<input checked="" type="checkbox"/> Operations, one part correct & brackets
✓ Dividends 480 000 ✓ + 750 000 ✓✓ Details & correctly placed 480 000 + 1 620 000 - 870 000 OR -480 000 -1 620 000 + 870 000 1 mark 1 mark 1 mark	(1 230 000) 1 230 000; 3 marks	<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✓ Details & correctly placed see 4.1 a	(4 381 000) 4 381 000; 2 marks	<input checked="" type="checkbox"/> Operations, one part correct & brackets
✓ Proceeds from disposal of fixed assets Details & correctly placed	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 Details & correctly placed	2 400 000✓ 2 400 000; 1 mark	<input checked="" type="checkbox"/>
✓ Share buy-back 50 000 x R9,50 Details & correctly placed	(475 000✓) 475 000; 1 mark	<input checked="" type="checkbox"/> Correct & brackets
✓ Change in loan Details & correctly placed	400 000✓ 400 000; 1 mark	<input checked="" type="checkbox"/> 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"/> *

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)

# Accounting June Tests Grade 2014

**Dr. S. K. Singh, Dr. Sanjay Kumar  
Singh, Shailesh Chauhan**

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**Taxmann's CRACKER for Company Law (Paper 2 | Company Law) - Covering past exam questions & detailed (point-wise) answers | Amendment-based Questions | CS Executive | Old Syllabus | June 2024 Exam** CS N.S. Zad,CS Divya Bajpai,2024-01-29 This book is prepared exclusively for the Executive Level of Company Secretary Examination requirement It covers the questions detailed point wise answers strictly as per the old syllabus of ICSI The Present Publication is the 8th Edition for the CS Executive Old Syllabus June 2024 Exam This book is authored by CS N S Zad CS Divya Bajpai with the following noteworthy features Coverage of this book includes o Fully Solved Questions of the Past

Exams including the Dec 2023 Exam o Topic wise Arrangement of Questions for Past Exams Point wise Answers for Quick Revision Most Amended Updated Covers the latest applicable provisions and amendments under the respective laws Amendment Based Questions Questions and Answers based on the latest amendments are provided Chapter wise Marks Distribution from June 2018 onwards Previous Exam Trend Analysis from Dec 2021 onwards ICSI Study Material Comparison is provided chapter wise The contents of this book are as follows Introduction to Company Law Prospectus and Alteration of Share Capital Shares and Share Capital Membership Debt Instruments and Deposits Charges Distribution of Profits and Dividends Corporate Social Responsibility Accounts Audit and Auditors Transparency and Disclosures Inter Corporate Loans Investments Guarantees and Security Related Party Transactions Registers and Records An Overview of Corporate Reorganization Introduction to MCA 21 and filing in XBRL Directors Key Managerial Personnel KMP and their remuneration Meeting of the Board and its Committees Meetings Virtual Meetings Legal Framework Governing Company Secretaries Secretarial Standards Board Global Developments Mega Firms Amendment Based Questions for Practice *Complex Systems and Sustainability in the Global Auditing, Consulting, and Credit Rating Agency Industries* Nwogugu, Michael I. C., 2021-05-07 Current and future issues in the global accounting consulting business opportunity and credit rating agency CRA industries can have significant multiplier effects on international trade sustainable growth and compliance as physical phenomena These three industries are among the most international and human capital intensive of all service industries In these industries analysis of business models and industry dynamics can provide insights about how human computer interaction HCI and contract theory affect the evolution of financial market ecosystems and cross border information flows and how business models work allocation mechanisms and liability allocation can evolve to manage change An often overlooked issue is that non performing loans NPLs sustainability and CRA efficiency can be significantly affected by business processes corporate strategy and HCI in industry ecosystems multinational corporations MNCs and economic systems Complex Systems and Sustainability in the Global Auditing Consulting and Credit Rating Agency Industries compares these three industries and introduces theories of public policy and inter business processes The book links industry structure complex systems including networks behavioral game theory structural changes and antitrust problems to sustainability and the efficiency of pollution remediation systems The book introduces new informal algorithms and business resource allocation models that solve social choice problems and also contravene impossibility theorems that are at the core of modern computer science and mechanism design This book is essential for professors and masters PhD level students and employees in industry financial services research institutes consulting firms and government agencies who are interested in industrial mathematics and theoretical computer science **Handbook of Research on E-Assessment in Higher Education** Azevedo, Ana, Azevedo, José, 2018-09-14 E assessments of students profoundly influence their motivation and play a key role in the educational process Adapting assessment techniques to current technological advancements allows for

effective pedagogical practices learning processes and student engagement The Handbook of Research on E Assessment in Higher Education provides emerging perspectives on the theoretical and practical aspects of digital assessment techniques and applications within educational settings Featuring coverage on a broad range of topics such as competency assessment adaptive courseware and learning performance this publication is ideally designed for educational administrators educational professionals teachers and professors researchers and graduate level students seeking current research on comparative studies and the pedagogical issues of online assessment in academic institutions

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United States. Navy Department,1898 *Economic and Social Survey, Jamaica* ,2013

**Sessional Papers** Great Britain. Parliament. House of Commons,1900

**The General Statutes of Connecticut** Connecticut,2019

**Annual Report** Chicago (Ill.). Civil Service Commission,1912

**Allen's Indian mail and register of intelligence for British and foreign India** ,1880

**The Commercial & Financial Chronicle**

and Hunt's Merchants' Magazine ,1891

**Railway News, Finance and Joint-stock Companies' Journal** ,1882

**Railway Age and Northwestern Railroad** ,1896

**American Oligarchy** Ron Formisano,2017-09-27

A permanent political class has emerged on a scale unprecedented in our nation's history Its self dealing nepotism and corruption contribute to rising inequality Its reach extends from the governing elite throughout nongovernmental institutions Aside from constituting an oligarchy of prestige and power it enables the creation of an aristocracy of massive inherited wealth that is accumulating immense political power In a muckraking tour de force reminiscent of Lincoln Steffens Upton Sinclair and C Wright Mills

American Oligarchy demonstrates the way the corrupt culture of the permanent political class extends down to the state and local level Ron Formisano breaks down the ways this class creates economic inequality and how its own endemic corruption infects our entire society Formisano delves into the work of not just politicians but lobbyists consultants appointed

bureaucrats pollsters celebrity journalists behind the scenes billionaires and others Their shameless pursuit of wealth and self aggrandizement often at taxpayer expense rewards channeling the flow of income and wealth to elites That inequality in turn has choked off social mobility and made a joke of meritocracy As Formisano shows these forces respond to the oligarchy's power and compete to bask in the presence of the 0.1 percent They also exacerbate the dangerous instability of an American

democracy divided between extreme wealth and extreme poverty

**Report of the Auditor-General on the Accounts of the Republic for the Financial Year Ended 31st Dec. ... Zambia.** Radiation Protection Authority, Zambia. Office of the Auditor General, 2016

*Journal of the Senate, State of Florida* Florida. Legislature. Senate, 2017

**The Gas Engineer's Magazine**, 1899

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