

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 + 1 520 000 – 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) ✓ [✓]*

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* 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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DP Hallahan



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Classroom Assessment and Educational Measurement explores the ways in which the theory and practice of both educational measurement and the assessment of student learning in classroom settings mutually inform one another Chapters by assessment and measurement experts consider the nature of classroom assessment information from student achievement to affective and socio emotional attributes how teachers interpret and work with assessment results and emerging issues in assessment such as digital technologies and diversity inclusion This book uniquely considers the limitations of applying large scale educational measurement theory to classroom assessment and the adaptations necessary to make this transfer useful Researchers graduate students industry professionals and policymakers will come away with an essential understanding of how the classroom assessment context is essential to broadening contemporary educational measurement perspectives The Open Access version of this book available at <http://www.taylorfrancis.com> has been made available under a Creative Commons Attribution Non Commercial No Derivatives 4.0 license

Green Grades Graham Bullock, 2017-08-25 A comprehensive assessment and analysis of the validity trustworthiness and effectiveness of such environmental ratings as ENERGY STAR LEED and USDA Organic Consumers are confronted with a confusing array of environmental ratings on products that range from refrigerators to shampoos Is the information that these ratings represent trustworthy accurate or even relevant to environmental concerns Information optimists believe that these green grades can play an important role in saving the planet Information pessimists consider them a distraction from pursuing legislative and regulatory actions In this book Graham Bullock offers a comprehensive assessment and analysis of the effectiveness and validity of such environmental ratings as ENERGY STAR USDA Organic the Forest Stewardship Council LEED and the Toxic 100 Air Polluters Index Bullock stakes out a position as an information realist acknowledging both the contributions and the limitations of these initiatives Drawing on interviews case studies and an original dataset of 245 environmental ratings and certifications he examines what he calls the information value chain of green grades organizational associations content methods interfaces and outcomes He explores the relevance of the information to the issues the legitimacy and accountability of sponsoring or cooperating

organizations the reliability of methods used to develop the information the prominence and intelligibility of communication to the public and the effects and effectiveness of the information after it emerges from the value chain Bullock s analysis offers a realistic appraisal of the role of information based environmental governance its benefits and shortcomings and its relation to other governance strategies **Journal of Economic Literature** ,2014 Chinese Students in UK Further Education Rosemary A. Reynolds,2017-12-15 Chinese students in the UK have been increasing in number for many years yet competition from other Western educators and increasing investment in China s own education system has led to concern that UK institutions may soon see a decline in their market share Dr Reynolds addresses this issue in Chinese Students in UK Further Education by attempting to understand students experiences from their perspective Beginning with an exploration of why these students choose to come and study in the UK and why they are coming at younger ages the book goes on to discuss topics such as risk technology and diversity in order to understand which factors have the greatest influence on where they choose to study and whether they choose to remain at an institution Drawing on data from two different education institutions providers of GCSE A level programmes for students aged 16 18 years Dr Reynolds attempts to understand what these students experience during their studies how they manage new social relationships and whether upon course completion they achieved the results they desired at the outset Moreover the book aims to ascertain whether the students feel in hindsight that the decision to risk investing in UK further education was right and what they might communicate about UK study to contacts in China and elsewhere The book examines what further education institutions do well and where they might improve to help develop Chinese students educational experiences As such it will be essential reading for academics researchers and postgraduates in the fields of further education sociology of education international and intercultural education and mobility studies **Annual Report of the Department of Education of the Province of Alberta** Alberta. Department of Education,1940 *Yearbook of International Organizations 2014-2015, Volumes 1a & 1b (Set)* Union of International Associations,2014-06-16 Volume 1 A and B covers international organizations throughout the world comprising their aims activities and events The Northwestern Miller ,1895 Congressional Record ,1886 Annual Report of the Alberta Department of Education, ISSN 0319-0625 Alberta. Dept. of Education,1940 Daily Trade Bulletin ,1889 **The Parliamentary Debates (Hansard)**. Great Britain. Parliament. House of Lords,2014 New Breeder's Gazette ,1890 *The Breeder's Gazette* ,1890 **Journal of the Senate of the State of Indiana** ,2012 **Moody's Public Utility News Reports** ,1992-08 Includes weekly cumulative indexes **Disruption in the Audit Market** Krish Bhaskar,John Flower,2019-04-16 Focussing on the dominance of the Big Four auditing firms PwC EY Deloitte and KPMG this concise volume provides an authoritative critical assessment of the state and future of the audit market currently the subject of much debate and the focus of significant government enquiries Drawing on extensive research and a vast collection of evidence from interviews with insiders experts and users it explores the key issues of audit quality

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