

**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	$5\ 600 + 11\ 000 + 20\% \times (3\ 110\ 000 - 1\ 342\ 000)$ $5600 + 11000 + 20\% \times (3110000 - 1342000)$ $353\ 600$ (3 marks) <b>OR:</b> $2\ \text{marks} \quad 1\ \text{mark} \quad 1\ \text{mark} \quad 1\ \text{mark} \quad 1\ \text{mark}$ $5\ 600 + 20\% \times [(1\ 768\ 000 \times 10/12) + (2\ 098\ 000 \times 4/12)]$ $5600 + 20\% \times [147\ 333.33 + 69\ 933]$ $204\ 667$	<small>one part correct</small> <b>370 200</b> <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"/> <small>Operations</small>
<b>Cash generated from operations</b>	969 600	
<b>Interest paid</b>	(88 500)	
✓ Taxation 441 000 ✓ + 122 000 ✓ + 128 000 ✓ <small>Details &amp; 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 &amp; brackets</small>
✓ Dividends 480 000 ✓ + 750 000 ✓✓ <small>Details &amp; correctly placed</small> 480 000 + 1 620 000 – 870 000 <small>OR</small> 480 000 – 1620 000 + 870 000 $1\ \text{mark} \quad 1\ \text{mark} \quad 1\ \text{mark}$	(1 230 000)	<input checked="" type="checkbox"/> <small>Operations, one part correct &amp; brackets</small>
<b>Cash flow from investing activities</b>	(4 274 600)	<input checked="" type="checkbox"/> <small>Operations</small>
✓ Purchase of fixed assets 4 051 000✓ + 330 000✓ <small>Details &amp; correctly placed</small> see 4.1 a	(4 381 000)	<input checked="" type="checkbox"/> <small>Operations, one part correct &amp; brackets</small>
✓ Proceeds from disposal of fixed assets <small>Details &amp; correctly placed</small>	106 400	<input checked="" type="checkbox"/> <small>See 4.1 b &amp; no brackets</small>
<b>Cash flow from financing activities</b>	2 325 000	<input checked="" type="checkbox"/> <small>Operations</small>
✓ Proceeds from the sale of shares <small>Details &amp; correctly placed</small>	2 400 000✓	<input checked="" type="checkbox"/>
✓ Share buy-back 50 000 x R9.50 <small>Details &amp; correctly placed</small>	(475 000✓)	<input checked="" type="checkbox"/> <small>475 000, 1 mark, correct &amp; brackets</small>
✓ Change in loan <small>Details &amp; correctly placed</small>	400 000✓	<input checked="" type="checkbox"/> <small>400 000, 1 mark, correct &amp; no brackets</small>
<b>Net change in cash and cash equivalents</b>	(2 989 500)	<input checked="" type="checkbox"/> <small>Operations</small>
<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"/> * <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 June Grade Accounting Examination Paper

**DP Hallahan**

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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

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