

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	$5\ 600 + 11\ 000 + 20\% \times (3\ 110\ 000 - 1\ 342\ 000)$ <small>353 600 (3 marks)</small> OR: $5\ 600 + 20\% \times [(1\ 768\ 000 \times 10/12) + (2\ 098\ 000 \times 4/12)]$ <small>294 667 + 69 933 = 364 600</small>	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) ✓	Operation!
Cash generated from operations	969 600	
Interest paid	(88 500)	
✓ Taxation 441 000 ✓ + 122 000 ✓ + 128 000 ✓ <small>Details & correctly placed: 563 000 (2 marks)</small> <small>OR: -441 000 - 122 000 - 128 000</small>	(691 000) ✓	Operation; one part correct & brackets
✓ Dividends 480 000 ✓ + 750 000 ✓ <small>Details & correctly placed: 480 000 + 1 520 000 - 870 000</small> <small>OR: -480 000 - 1 620 000 + 870 000</small> <small>1 mark 1 mark 1 mark</small>	(1 230 000) ✓	Operation one part correct & brackets
Cash flow from investing activities	(4 274 600) ✓	Operation!
✓ Purchase of fixed assets 4 051 000 ✓ + 330 000 ✓ <small>Details & correctly placed: see 4.1 a</small>	(4 381 000) ✓	Operation one part correct & brackets
✓ Proceeds from disposal of fixed assets <small>Details & correctly placed</small>	106 400	See 4.1 b & no brackets
Cash flow from financing activities	2 325 000 ✓	Operation!
✓ Proceeds from the sale of shares <small>Details & correctly placed</small>	2 400 000 ✓	correct & no brackets
✓ Share buy-back 50 000 x R9,50 <small>Details & correctly placed</small>	(475 000) ✓	correct & brackets
✓ Change in loan <small>Details & correctly placed</small>	400 000 ✓	correct & no brackets
Net change in cash and cash equivalents	(2 989 500) ✓	Operation
Cash and cash equivalents at beginning of year	2 488 000	
Cash and cash equivalents at end of year	(501 500) ✓	✓ [2]*

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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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Perspectives and Trends in Education and Technology Anabela Mesquita,António Abreu,João Vidal

Carvalho,Cleuciliz Santana,Cristina Helena Pinto de Mello,2023-10-21 This book presents high quality peer reviewed papers from the International Conference in Information Technology Education ICITED 2023 to be held at the Nilton Lins University Manaus Brazil during June 29 30 2023 The book covers a specific field of knowledge This intends to cover not only two fields of knowledge Education and Technology but also the interaction among them and the impact result in the job market and organizations It covers the research and pedagogic component of Education and Information Technologies but also the connection with Society addressing the three pillars of higher education The book addresses impact of pandemic on education and use of technology in education Finally it also encourages companies to present their professional cases which will be discussed These can constitute real examples of how companies are overcoming their challenges with the uncertainty of the market

Minerals Yearbook Geological Survey,Interior Department,Mines Bureau,2019-02-15 This volume covering metals and minerals contains chapters on approximately 90 commodities In addition this volume has chapters on mining and quarrying trends and on statistical surveying methods used by Minerals Information plus a statistical summary

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

Digital Teaching, Learning and Assessment Upasana Gitanjali Singh,Chenicheri Sid Nair,Susana

Goncalves,2023-06-15 Digital Teaching Learning and Assessment The Way Forward is the result of the continuous discussion taking place in the teaching and learning space of what the future holds for academics and their stakeholders post pandemic students The editors of this book work in the teaching and learning domain and consider such discussion critical to ensure that students of the future are well serviced by all concerned The book brings such discussions to one platform where academics administrators and other stakeholders like researchers and regulatory bodies ponder ideas and practices and how the digital world will dominate and change the teaching learning space Provides the new post pandemic audience a futuristic look at the new digital world Covers how practitioners perceive this new era Enables administrators to have a glance at the

possibilities of teaching and learning of the future Gives regulatory bodies a glimpse of the future as they try to find how QA would be for such teaching and learning that deviates significantly from didactic approaches *Minerals Yearbook* Geological Survey, Interior Department, Mines Bureau, 2019-02-15 This volume covering metals and minerals contains chapters on approximately 90 commodities In addition this volume has chapters on mining and quarrying trends and on statistical surveying methods used by Minerals Information plus a statistical summary *Routledge Handbook of Energy Economics* Uğur Soytaş, Ramazan Sarı, 2019-09-23 Energy consumption and production have major influences on the economy environment and society but in return they are also influenced by how the economy is structured how the social institutions work and how the society deals with environmental degradation The need for integrated assessment of the relationship between energy economy environment and society is clear and this handbook offers an in depth review of all four pillars of the energy economy environment society nexus Bringing together contributions from all over the world this handbook includes sections devoted to each of the four pillars Moreover as the financialization of commodity markets has made risk analysis more complicated and intriguing the sections also cover energy commodity markets and their links to other financial and non financial markets In addition econometric modeling and the forecasting of energy needs as well as energy prices and volatilities are also explored Each part emphasizes the multidisciplinary nature of the energy economics field and from this perspective chapters offer a review of models and methods used in the literature The *Routledge Handbook of Energy Economics* will be of great interest to all those studying and researching in the area of energy economics It offers guideline suggestions for policy makers as well as for future research **World Development Report 2018** World Bank Group, 2017-10-16 Every year the World Bank's World Development Report WDR features a topic of central importance to global development The 2018 WDR LEARNING to Realize Education's Promise is the first ever devoted entirely to education And the time is right education has long been critical to human welfare but it is even more so in a time of rapid economic and social change The best way to equip children and youth for the future is to make their learning the center of all efforts to promote education The 2018 WDR explores four main themes First education's promise education is a powerful instrument for eradicating poverty and promoting shared prosperity but fulfilling its potential requires better policies both within and outside the education system Second the need to shine a light on learning despite gains in access to education recent learning assessments reveal that many young people around the world especially those who are poor or marginalized are leaving school unequipped with even the foundational skills they need for life At the same time internationally comparable learning assessments show that skills in many middle income countries lag far behind what those countries aspire to And too often these shortcomings are hidden so as a first step to tackling this learning crisis it is essential to shine a light on it by assessing student learning better Third how to make schools work for all learners research on areas such as brain science pedagogical innovations and school management has identified interventions that promote learning by ensuring that learners

are prepared teachers are both skilled and motivated and other inputs support the teacher learner relationship Fourth how to make systems work for learning achieving learning throughout an education system requires more than just scaling up effective interventions Countries must also overcome technical and political barriers by deploying salient metrics for mobilizing actors and tracking progress building coalitions for learning and taking an adaptive approach to reform

Message of the President of the United States Transmitting the Budget for the Service of the Fiscal Year Ending ...
United States,1932 *Minutes and Votes and Proceedings of the Parliament, with Papers Presented to Both Houses*
Western Australia. Parliament,1962 *Pulp & Paper* ,1968 **Pulp & Paper International** ,1968 **Geoscience for the Public Good and Global Development** Gregory R. Wessel,Jeffrey K. Greenberg,2016-05-18 Offers overview of applications of geosciences to sustainable development and geophilanthropic efforts worldwide and offers advice to guide creation of development projects Primacy of geologic input to all development activities is highlighted along with problems that are encountered and environmental issues that must be addressed *Title 12 Banks and Banking Parts 600 to 899 (Revised as of January 1, 2014)* Office of The Federal Register, Enhanced by IntraWEB, LLC,2014 The Code of Federal Regulations Title 12 contains the codified Federal laws and regulations that are in effect as of the date of the publication pertaining to banks banking credit unions farm credit mortgages consumer financial protection and other related financial matters **The Army Clerk...** United States. Adjutant General's School. Fort Benjamin Harrison, Ind,1943 Books in Print ,1977 **Paper Trade Journal** ,1936 Normal Instructor and Teachers World ,1930 **Teaching Arithmetic We Need** Guy Thomas Buswell,1955 Monthly Index of Russian Accessions ,1961 *The Outlook* Standard and Poor's Corporation,1974 Includes supplements called Statistical section and annual issue called Midyear forecast

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