

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) OR: $2\ \text{marks} \quad 1\ \text{mark} \quad 1\ \text{mark} \quad 1\ \text{mark} \quad 1\ \text{mark}$ $5\ 600 + 20\% \times [(1\ 768\ 000 \times 10/12) + (2\ 098\ 000 \times 4/12)]$ $5600 + 20\% \times [147\ 333.33 + 69\ 933]$ $204\ 667$	<small>one part correct</small> 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 $1\ \text{mark} \quad 1\ \text{mark} \quad 1\ \text{mark}$	(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>

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* Operation from top OR R13 500 OR (R3 15 000)

Valid alternative details acceptable. # Operation one part correct in the sub-section (figures/details)

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Sustainable Energy Production and Consumption: System Accounting, Integrated Management, Policy Responses Xu Tang, Jing Meng, Benjamin Craig McLellan, 2022-01-04

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Building Inclusive Labour Markets in Kazakhstan: A Focus on Youth, Older Workers and People with Disabilities OECD, 2017-07-13 This report provides a review of the labour market and social policies that could help Kazakhstan in its dual objectives of building more inclusive labour markets while maintaining a path of strong growth.

Asian development outlook 2014 : fiscal policy for inclusive growth, 2014

Education Policy Outlook 2018 Putting Student Learning at the Centre OECD, 2018-06-11

Taking the students perspective Education Policy Outlook 2018 Putting Student Learning at the Centre analyses the evolution of key education priorities and key education policies in 43 education systems It compares more recent developments in education policy ecosystems mainly between 2015 The National Provisioner,1921 Vols for 1995 include an annual issue with title Sourcebook Railway and Engineering Review,1922 Railway Review,1922 Sustainable Design Through Process Integration Mahmoud M. El-Halwagi,2025-03-26 Sustainable Design through Process Integration Fundamentals and Applications to Industrial Pollution Prevention Resource Conservation and Profitability Enhancement Third Edition provides authoritative comprehensive and easy to follow coverage of the fundamental concepts and practical techniques on the use of process integration to maximize the efficiency and sustainability in industrial processes Sections cover new information on the inclusion of sustainability objectives within different front end loading stages of design carbon management and monetization design of renewable energy systems and integration with existing infrastructure incorporation of process safety in design resilience principles and design approaches modular design industrial symbiosis and open ended mini projects on sustainable design Provides authoritative comprehensive and easy to follow coverage of the fundamental concepts and practical techniques in the use of process integration to maximize the efficiency and sustainability of industrial processes Helps readers systematically develop rigorous targets that benchmark the performance of industrial processes and develop cost effective implementations Contains state of the art process integration approaches and applications including graphical algebraic and mathematical techniques Covers applications including process economics targeting for conservation of mass and energy synthesis of innovative processes retrofitting of existing systems integration of process components and in process pollution prevention Includes numerous examples and case studies for a broad array of industrial systems and processes Metrics, Mapping, and Modelling for Masterful Management in Higher Education Graham Glynn,2025-04-22 More than just a book Metrics Mapping and Modelling for Masterful Management in Higher Education is a collaborative initiative to enrich management and communication within HEIs across the globe reduce reduplication and create an environment for shared knowledge and resources to benefit institutions everywhere Normal Instructor and Teachers World ,1930 **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 Drum ,2009 LANGE Q&A Physician Assistant Examination, Seventh Edition Rachel Carlson,Albert F. Simon,Bob McMullen,2015-12-06 The most complete question and answer review for the PANCE and PANRE now fully revised and updated Lange Q A Physician Assistant Examination is filled with over 1 300 Q As that help you gear up for the PANCE and PANRE All questions appear in the style you will see on the actual exam and are accompanied by a detailed answer explanation and references In addition each

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