

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) OR: 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"/>

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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"/> 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
Cash flow from investing activities	(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
Cash flow from financing activities	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
Net change in cash and cash equivalents	(2 989 500)	<input checked="" type="checkbox"/> Operations
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"/>

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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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S Baum

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Textbook Problem Pack - Kimmel, Accounting 5e Kimmel, Paul D Kimmel, PhD, CPA, Jerry J. Weygandt, Donald E. Kieso, 2013-02-19 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 *Fundamentals of Audiology for the Speech-Language Pathologist* Deborah R. Welling, Carol A. Ukstins, 2017-09-06 Fundamentals of Audiology for the Speech Language Pathologist Second Edition is specifically written for the speech language pathologist working with hearing impaired populations This accessible text incorporates the expertise of audiologists along with the knowledge and experience of speech language pathologists The theories and training of both disciplines are combined in order to facilitate the practical application of foundational audiological information into speech language pathology practice **Books in Print**, 1991

Nelson Textbook of Pediatrics E-Book Robert Kliegman, Joseph W. St. Geme III, 2019-04-01 Welcome to the 21st Edition of Nelson Textbook of Pediatrics the reference of choice among pediatricians pediatric residents and others involved in the care of young patients This fully revised edition continues to provide the breadth and depth of knowledge you expect from Nelson while also keeping you up to date with new advances in the science and art of pediatric practice Authoritative and reader friendly it delivers the information you need in a concise easy to use format for everyday reference and study From rapidly changing diagnostic and treatment protocols to new technologies to the wide range of biologic psychologic and social problems faced by children today this comprehensive reference keeps you on the cutting edge of the very best in pediatric care Includes more than 70 new chapters including Postural Orthostatic Tachycardia Syndrome POTS Rare and Undiagnosed Diseases Approach to Mitochondrial Disorders Electronic Nicotine Delivery Systems Zika update on Ebola Epigenetics Autoimmune Encephalitis Global Health Racism Media Violence Strategies for Health Behavior Change Positive Parenting and many more Features hundreds of new figures and tables throughout for visual clarity and quick reference Offers new and expanded information on CRISPR gene editing LGBT health care gun violence vaccinations immune treatment with CAR T cells new technology in imaging and genomics new protocols in cancer genetics immunology and

pulmonary medicine and much more Provides fresh perspectives from four new associate editors Nathan J Blum of The Children s Hospital of Philadelphia Karen Wilson of Mt Sinai School of Medicine in New York Samir S Shah of Cincinnati Children s Hospital Medical Center and Robert C Tasker of Boston Children s Hospital Remains your indispensable source for definitive evidence based answers on every aspect of pediatric care *Unique World Records 2014* Unique World Records Limited,2014-08-24 Unique World Records 2014 Edition Launched by Chief Guest Shri Sarup Chand Singla Chief Parliamentary Secretary and MLA Bathinda Punjab and Initiative of 1 CRORE TREE Plantation taken First TREE planted by Chief Guest World Record Holders from all over the world HONOURED at Bathinda with Medals Trophies World Record Certificates Live Performance to break make World Records done Certificates honoured to people for taking part in TREE PLANTATION on the occasion at Hotel Bahia Fort Bathinda Punjab on 24th August 2014 **Fluency and Reading**

Comprehension in Typical Readers and Dyslexics Readers Simone A. Capellini,Giseli D. Germano,2018-02-22 Reading involves decoding and comprehension components and to become efficient it requires a large number of cognitive and linguistic processes Among those the phonological awareness the alphabetic principle the decoding the fluency the lexical development and the text comprehension development The reading comprehension is strongly related with the development of vocabulary oral language linguistic skills memory skills and ability to make inferences and the world experiences of each individual These processes become important only when the professional needs to deal with students presenting difficulties in learning how to read The difficulty using the knowledge of conversion rules between grapheme and phoneme to the word reading construction characterizes the dyslexia which is a specific learning disorder with a neurological source These difficulties presented by students with dyslexia interfere in their learning process impairing the learning development Knowing and following the reading development and its processes as well as obtaining the punctuation of fluency abilities and students comprehension allow us to understand what happens when the student presents difficulties to read This could help in the identification of learning disabilities and in the development of intervention programs *The Commercial & Financial Chronicle ... ,1920* *The Commercial and Financial Chronicle ,1920* **Total Volunteer Force** Tim

Kane,2017-06-01 Tim Kane analyzes the strengths and weaknesses of the US armed forces leadership culture and personnel management He proposes a blueprint for reform that empowers troops as well as local commanders Kane s proposals extend the All Volunteer Force reforms of 1973 further along the spectrum of volunteerism emphasize greater individual agency during all stages of a US military career and restore diversity among the services *Commercial and Financial Chronicle ,1920* *Virginia Journal of Education ,1960* **Title 12 Banks and Banking Part 1100 to End (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 *El-Hi*

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