

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) <p>OR:</p> $5\ 600 + 20\% \times [(1\ 768\ 000 \times 10/12) + (2\ 098\ 000 \times 4/12)]$ $\text{294 667} \quad \quad \quad \text{69 933}$	one part correct 370 200 ✓

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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) ✓ 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; one part correct & brackets 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 one part correct & brackets 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 one part correct & brackets 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)

June Exam 2014 Accounting Grade 1

Indiana



June Exam 2014 Accounting Grade 1:

South African Accounting Education Stocktake Jaco Fouchè, Nico van der Merwe, 2020-04-07 This book is intended to take stock of the current state of accounting education with a specific emphasis on the South African situation. It provides a critical overview of the current published research and identified gaps. Through this it aims to equip accounting academics with information and tools to motivate them to research the field of accounting education to improve teaching and learning. It also aids in the identification of suitable research topics in this regard and highlights potential pitfalls in researching accounting education. The book therefore focuses on accounting educators as specialists in their respective disciplines. Different authors with a keen interest in a specific area relating to accounting education research wrote each chapter in this book. It forms a planned collective work assembled by appropriately qualified and experienced scholars in the accounting education field which generates a new conceptual synthesis that advances scholarship of accounting education research since no such synthesis currently exists for accounting education research in South Africa. The Budget of the United States Government United States. Bureau of the Budget, 1936 Annual Report Chicago (Ill.). Civil Service Commission, 1912 **Sustainability and Financial Services in the Digital Age** Nadia Mansour, Lorenzo M. Bujosa Vadell, 2024-10-21 This volume examines how innovation and digital transformation impact the financial and accounting sectors. Featuring selected contributions from the third Finance Accounting and Law in the Digital Age conference 2024 held at the University of Salamanca Spain, the contributions of this book explore the development of digital finance and the complicated equation between financial stability, the security of investors and financial consumers, sustainable finance and support for innovation. Climate change and the exponential growth of technology have built an explosion of financial innovation. The digital revolution has recently reached the financial sector protected by a specific regulatory environment. The volume describes how all areas of finance are now invested by new players who are transforming the banking and financial landscape to create a novel digital ecosystem. Message of the President of the United States Transmitting the Budget for the Service of the Fiscal Year Ending ... United States, 1936 **Economic and Social Survey, Jamaica**, 2013 Indian Minerals Yearbook, 2015 Unemployment Insurance Service ... Commerce Clearing House, 1936 **Municipal Journal, Public Works Engineer and Contractors' Guide**, 1965 **Municipal Journal, Public Works Engineer Contractor's Guide**, 1965-07 *Oil & Gas Journal*, 1919 *The Municipal Journal*, 1965 **Indiana Code** Indiana, 2004 **Railroad Age Gazette**, 1885 **Poor's**, 1934 Chemical Week, 2004 *The City Record* New York (N.Y.), 1918 *Mergent Bank & Finance Manual*, 2002 *Concrete* Harvey Whipple, 1928 **Committee Meeting of Joint Committee on the Public Schools** New Jersey. Legislature. Joint Committee on the Public Schools, 2016

This book delves into June Exam 2014 Accounting Grade 1. June Exam 2014 Accounting Grade 1 is a vital topic that must be grasped by everyone, ranging from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into June Exam 2014 Accounting Grade 1, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:

- Chapter 1: Introduction to June Exam 2014 Accounting Grade 1
- Chapter 2: Essential Elements of June Exam 2014 Accounting Grade 1
- Chapter 3: June Exam 2014 Accounting Grade 1 in Everyday Life
- Chapter 4: June Exam 2014 Accounting Grade 1 in Specific Contexts
- Chapter 5: Conclusion

2. In chapter 1, this book will provide an overview of June Exam 2014 Accounting Grade 1. The first chapter will explore what June Exam 2014 Accounting Grade 1 is, why June Exam 2014 Accounting Grade 1 is vital, and how to effectively learn about June Exam 2014 Accounting Grade 1.
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4. In chapter 3, the author will examine the practical applications of June Exam 2014 Accounting Grade 1 in daily life. The third chapter will showcase real-world examples of how June Exam 2014 Accounting Grade 1 can be effectively utilized in everyday scenarios.
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The book is crafted in an easy-to-understand language and is complemented by engaging illustrations. This book is highly recommended for anyone seeking to gain a comprehensive understanding of June Exam 2014 Accounting Grade 1.

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