

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: $2 \text{ marks} \quad 1 \text{ mark} \quad 1 \text{ mark} \quad 1 \text{ mark} \quad 1 \text{ mark} \quad 1 \text{ mark}$ $5\ 600 + 20\% \times [(1\ 768\ 000 \times 10/12) + (2\ 098\ 000 \times 4/12)]$ $204\ 400$ $80\ 000$	one part correct 370 200 ☐

12

4.3 METEOR SUPERMARKETS LTD

CASH FLOW STATEMENT FOR YEAR ENDED 28 FEBRUARY 2011

CASH FLOW STATEMENT FOR THE YEAR ENDED 28 FEBRUARY 2014		
Cash flow from operating activities	(1 039 900)	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	Operations; one part correct & brackets
✓ Dividends 480 000 ✓ + 750 000 ✓✓ Details & correctly placed 480 000 + 1 620 000 - 570 000 OR - 480 000 - 1 620 000 + 570 000 1 mark, 1 mark, 1 mark	(1 230 000) 1 230 000; 3 marks	Operations; one part correct & brackets
Cash flow from investing activities	(4 274 600)	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	Operations; one part correct & brackets
✓ Proceeds from disposal of fixed assets Details & correctly placed	106 400	See 4.1 b & no brackets
Cash flow from financing activities	2 325 000	Operations
✓ Proceeds from the sale of shares Details & correctly placed	2 400 000✓ 2 400 000; 1 mark	✓
✓ Share buy-back 50 000 x R9,50 Details & correctly placed	(475 000✓) 475 000; 1 mark	✓
✓ Change in loan Details & correctly placed	400 000✓ 400 000; 1 mark	✓
Net change in cash and cash equivalents	(2 989 500)	Operations
Cash and cash equivalents at beginning of year	2 488 000	
Cash and cash equivalents at end of year	(501 500)	✓ ✓*

2

* Operation from top OIR/R113-000-OIR/(RS15-000) # Operation one part correct in the sub-section (figures/RS15)

Grade Accounting Exemplar 2014

Thomas Kane,Kerri Kerr,Robert Pianta

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Mathematical Principles of Human Conceptual Behavior Ronaldo Vigo,2014-10-03 The ability to learn concepts lies at the very core of human cognition enabling us to efficiently classify organize identify and store complex information In view of the basic role that concepts play in our everyday physical and mental lives the fields of cognitive science and psychology face three long standing challenges discovering the laws that govern concept learning and categorization behavior in organisms showing how they inform other areas of cognitive research and describing them with the mathematical systematicity and precision found in the physical sciences In light of these theoretical and methodological shortcomings this volume will introduce a set of general mathematical principles for predicting and explaining conceptual behavior The author s theory is based on seven fundamental constructs of universal science invariance complexity information similarity dissimilarity pattern and representation These constructs are joined by a novel mathematical framework that does not depend on probability theory and derives key results from conceptual behavior research with other key areas of cognitive research such as pattern perception similarity assessment and contextual choice The result is a unique and systematic unifying foundation for cognitive science in the tradition of classical physics

Assessment and Feedback in Higher Education: A Guide for Teachers Teresa McConlogue ,2020-05-01 Teachers spend much of their time on assessment yet many higher education teachers have received minimal guidance on assessment design and marking This means assessment can often be a source of stress and frustration Assessment and Feedback in Higher Education aims to solve these problems Offering a concise overview of assessment theory and practice this guide provides teachers with the help they need

Designing Teacher Evaluation Systems Thomas Kane,Kerri Kerr,Robert Pianta,2014-06-03 WHAT IS EFFECTIVE TEACHING It s not enough to say I know it when I see it not when we re expecting so much more from students and teachers than in the past To help teachers achieve greater success with their students we need new and better ways to identify and develop effective teaching

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Sustainable and Resilient Global Practices Torben Juul Andersen,2024-07-19 The chapters presented here by global scholars fill the void in current knowledge of how to generate effective strategic adaptation in times of abrupt environmental changes generating important leads for forthcoming scholarship efforts for the benefit of business and society The Oxford Handbook of Assessment Policy and Practice in Music Education, Volume 2 Timothy Brophy,2019-01-02 In the music classroom instructors who hope to receive aid are required to provide data on their classroom programs Due to the lack of reliable valid large scale assessments of student achievement in music however music educators in schools that accept funds face a considerable challenge in finding a way to measure student learning in their classrooms From Australia to Taiwan to the Netherlands music teachers experience similar struggles in the quest for a definitive assessment resource that can be used by both music educators and researchers In this two volume Handbook contributors from across the globe come together to provide an

authority on the assessment measurement and evaluation of student learning in music The Handbook s first volume emphasizes international and theoretical perspectives on music education assessment in the major world regions This volume also looks at technical aspects of measurement in music and outlines situations where theoretical foundations can be applied to the development of tests in music The Handbook s second volume offers a series of practical and US focused approaches to music education assessment Chapters address assessment in different types of US classrooms how to assess specific skills or requirements and how assessment can be used in tertiary and music teacher education classrooms Together both volumes of The Oxford Handbook of Assessment in Music Education pave the way forward for music educators and researchers in the field [Sugar and the Making of International Trade Law](#) Michael Fakhri,2014-11-27 Michael Fakhri uses the transnational history of sugar to tell the multilateral institutional history of trade law

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