

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: $5\ 600 + 20\% \times \left[\frac{1\ 768\ 000 \times 10}{12} + \frac{(2\ 098\ 000 \times 4)}{12} \right]$ 294 667 69 933	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) ✓ 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 + 1 620 000 – 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) ✓ [X] *

31

* Operation from top OR R13 500 OR (R515 000)

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

Exampler 2014 Accounting Grade 1

Torben Juul Andersen



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Building the Foundation: Whole Numbers in the Primary Grades Maria G. Bartolini Bussi,Xu Hua Sun,2018-03-29 This twenty third ICMI Study addresses for the first time mathematics teaching and learning in the primary school and pre school setting while also taking international perspectives socio cultural diversity and institutional constraints into account One of the main challenges of designing the first ICMI primary school study of this kind is the complex nature of mathematics at the early level Accordingly a focus area that is central to the discussion was chosen together with a number of related questions The broad area of Whole Number Arithmetic WNA including operations and relations and arithmetic word problems forms the core content of all primary mathematics curricula The study of this core content area is often regarded as foundational for later mathematics learning However the principles and main goals of instruction on the foundational concepts and skills in WNA are far from universally agreed upon and practice varies substantially from country to country As such this study presents a meta level analysis and synthesis of what is currently known about WNA providing a useful base from which to gauge gaps and shortcomings as well as an opportunity to learn from the practices of different countries and contexts

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

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

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 The Measures of

Effective Teaching MET project represents a groundbreaking effort to find out what works in the classroom With funding by the Bill Melinda Gates Foundation the MET project brought together leading academics education groups and 3 000 teachers to study teaching and learning from every angle Its reports on student surveys observations and other measures have shaped policy and practice at multiple levels This book shares the latest lessons from the MET project With 15 original studies some of the field s most preeminent experts tap the MET project s unprecedented collection of data to offer new insights on evaluation methods and the current state of teaching in our schools As feedback and evaluation methods evolve rapidly across the country Designing Teacher Evaluation Systems is a must read and timely resource for those working on this critical task PRAISE FOR DESIGNING TEACHER EVALUATION SYSTEMS This book brings together an all star team to provide true data driven policy relevant guidance for improving teaching and learning From student achievement to student perceptions from teacher knowledge to teacher practices the authors address key issues surrounding the elements of a comprehensive teacher evaluation and improvement system Highly recommended for anyone seriously interested in reform PETE GOLDSCHMIDT Assistant Secretary New Mexico Public Education Department This book is an invaluable resource for district and state leaders who are looking to develop growth and performance systems that capture the complexity of teaching and provide educators with the feedback needed to develop in their profession TOM BOASBERG Superintendent Denver Public Schools A rare example of practical questions driving top quality research and a must read for anyone interested in improving the quality of teaching ROBERT C GRANGER Former President Ret The William T Grant Foundation This will be the go to source in years to come for those involved in rethinking how teachers will be evaluated and how evaluation can and should be used to increase teacher effectiveness The superb panel of contributors to this book presents work that is incisive informative and accessible providing a real service to the national efforts around teacher evaluation reform JOHN H TYLER Professor of Education Brown University

The ^AOxford Handbook of Assessment Policy and Practice in Music Education, Volume 2 Timothy Brophy, 2019-01-02 In this two volume Handbook contributors from across the globe provide expert perspectives on the assessment measurement and evaluation of student learning in music

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