

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 + 1 520 000 – 870 000 OR: -480 000 – 1 620 000 + 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)

Grade Accounting Exemplar 2014

Torben Juul Andersen



Grade Accounting Exemplar 2014:

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

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

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Table of Contents Grade Accounting Exemplar 2014

1. Understanding the eBook Grade Accounting Exemplar 2014
 - The Rise of Digital Reading Grade Accounting Exemplar 2014
 - Advantages of eBooks Over Traditional Books
2. Identifying Grade Accounting Exemplar 2014
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Grade Accounting Exemplar 2014
 - User-Friendly Interface
4. Exploring eBook Recommendations from Grade Accounting Exemplar 2014
 - Personalized Recommendations
 - Grade Accounting Exemplar 2014 User Reviews and Ratings
 - Grade Accounting Exemplar 2014 and Bestseller Lists
5. Accessing Grade Accounting Exemplar 2014 Free and Paid eBooks
 - Grade Accounting Exemplar 2014 Public Domain eBooks
 - Grade Accounting Exemplar 2014 eBook Subscription Services
 - Grade Accounting Exemplar 2014 Budget-Friendly Options
6. Navigating Grade Accounting Exemplar 2014 eBook Formats

- ePub, PDF, MOBI, and More
- Grade Accounting Exemplar 2014 Compatibility with Devices
- Grade Accounting Exemplar 2014 Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Grade Accounting Exemplar 2014
 - Highlighting and Note-Taking Grade Accounting Exemplar 2014
 - Interactive Elements Grade Accounting Exemplar 2014
- 8. Staying Engaged with Grade Accounting Exemplar 2014
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Grade Accounting Exemplar 2014
- 9. Balancing eBooks and Physical Books Grade Accounting Exemplar 2014
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Grade Accounting Exemplar 2014
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Grade Accounting Exemplar 2014
 - Setting Reading Goals Grade Accounting Exemplar 2014
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Grade Accounting Exemplar 2014
 - Fact-Checking eBook Content of Grade Accounting Exemplar 2014
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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