

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	$5\,600 + 11\,000 + 20\% \times (3\,110\,000 - 1\,342\,000)$ <div style="text-align: center; margin-top: -10px;"> 353 600 (3 marks) </div> <p>OR:</p> <div style="display: flex; justify-content: space-around; font-size: small; margin-bottom: 5px;"> 2 marks 1 mark 1 mark 1 mark 1 mark 1 mark </div> $5\,600 + 20\% \times [(1\,768\,000 \times 10/12) + (2\,098\,000 \times 4/12)]$ <div style="display: flex; justify-content: space-around; font-size: x-small; margin-top: -10px;"> 204,667 69,933 </div>	one part correct 370 200 <input checked="" type="checkbox"/>

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4.2 METEOR SUPERMARKETS LTD
CASH FLOW STATEMENT FOR YEAR ENDED 28 FEBRUARY 2014

CASH FLOW STATEMENT FOR YEAR ENDED 31 FEBRUARY 2014		
Cash flow from operating activities	(1 039 900)	<input checked="" type="checkbox"/> 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) 691 000: 3 marks	<input checked="" type="checkbox"/> Operation; one part correct & brackets
✓ 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) 1 230 000: 3marks	<input checked="" type="checkbox"/> Operation one part correct & brackets
Cash flow from investing activities	(4 274 600)	<input checked="" type="checkbox"/> Operational
✓ Purchase of fixed assets 4 051 000 <input checked="" type="checkbox"/> + 330 000 ✓ Details & correctly placed see 4.1 a	(4 381 000) 4 381 000: 2 marks	<input checked="" type="checkbox"/> Operation one part correct & brackets
✓ Proceeds from disposal of fixed assets Details & correctly placed	106 400	<input checked="" type="checkbox"/> See 4.1b & no brackets
Cash flow from financing activities	2 325 000	<input checked="" type="checkbox"/> Operational
✓ Proceeds from the sale of shares Details & correctly placed	2 400 000 ✓ 2 400 000: 1 mark	<input checked="" type="checkbox"/> correct & no brackets
✓ 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"/> Operation
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 Sep 98 B13 500 98 /B515 900/

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

Accounting Exapler For 2014 Grade 1

**Tim Dwyer,Helen Purchase,Aidan
Delaney**



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The ANIE Kevin Bird, Kirk Savage, 2014-02-14 Discover a powerful tool that will revolutionize your classroom teaching and learning in math all in a single page The ANIE Assessment for Numeracy in Education is a teacher developed assessment template that uses performance standards to evaluate student comprehension enabling you to plan timely and targeted instruction and intervention where they are needed most This straightforward book introduces a 5 step process for solving any math question and offers proven techniques for helping students to explain math problems and make relevant connections to the real world

Digitalization in Finance and Accounting David Procházka, 2021-02-05 This book explores current digitalization issues in finance and accounting with particular focus on emerging and transitioning markets It features models empirical studies and cases studies on topics such as Fintech blockchain technology financing renewable energy and XBRL usage from sectors such health care pharmacology transportation and education Such a complex view of current economic phenomena makes the volume attractive not only for academia but also for regulators and policy makers when deliberating the potential outcome of competing regulatory mechanisms

The Oxford Handbook of Computational and Mathematical Psychology Jerome R. Busemeyer, 2015 This Oxford Handbook offers a comprehensive and authoritative review of important developments in computational and mathematical psychology With chapters written by leading scientists across a variety of subdisciplines it examines the field s influence on related research areas such as cognitive psychology developmental psychology clinical psychology and neuroscience The Handbook emphasizes examples and applications of the latest research and will appeal to readers possessing various levels of modeling experience The Oxford Handbook of Computational and mathematical Psychology covers the key developments in elementary cognitive mechanisms signal detection information processing reinforcement learning basic cognitive skills perceptual judgment categorization episodic memory higher level cognition Bayesian cognition decision making semantic memory shape perception modeling tools Bayesian estimation and other new model comparison methods and emerging new directions in computation and mathematical psychology neurocognitive modeling applications to clinical psychology quantum cognition The Handbook would make an ideal graduate level textbook for courses in computational and mathematical psychology Readers ranging from advanced undergraduates to experienced faculty members and researchers in virtually any area of psychology including cognitive science and related social and behavioral sciences such as consumer behavior and communication will find the text useful

Gendered Hierarchies of Dependency Patrizia Kokot-Blamey, 2023-07-19 Accountancy is an elite profession wielding its influence in every step we take in business and political life from takeover to bankruptcies and from Brexit to war we need accountants to help us see the bigger picture and to enable us to trust one another in public life But for much of the profession s history women were excluded from it and while we have seen great advances in women s access to the profession women remain significantly underrepresented at the top of the hierarchy and amid partnership ranks across the

industry and globally. Importantly, there are noteworthy differences in the severity of this underrepresentation across national borders which remain underexplored. *Gendered Hierarchies of Dependency* considers this underrepresentation of women at partnership level cross nationally and through a feminist lens, analysing interviews with female partners in Germany and the United Kingdom. In doing so, Kokot Blamey innovatively merges insights from accountancy and organization studies, political economy and the feminist ethics of care literature to contribute to contemporary debates about women at work, neoliberalism and the capitalist fiction of the autonomous self. Beyond career advancement to partnership, Kokot Blamey examines several timely issues such as the persistence of discrimination and sexism at work, motherhood and weathering recessions and economic crises in accountancy. Revealing important insights into the day to day working and private lives of modern elites, this book shows how hierarchies are negotiated differently across borders but that the outcomes are always gendered.

Pediatric Nursing Margot R De Sevo, 2014-09-12. This volume in the Content Review Plus Practice Series polishes your knowledge of pediatric nursing while sharpening your critical thinking and test taking skills. Each chapter offers a concise yet comprehensive review of the topic followed by NCLEX style questions in both multiple choice and alternate item formats. Rationales for both correct and incorrect answers as well as test taking tips explain how to apply critical thinking to the question types, great preparation for classroom exams and the NCLEX RN Exam.

Onetomany relations in morphology, syntax, and semantics Berthold Crysmann, Manfred Sailer, 2021-06-11. The standard view of the form meaning interfaces as embraced by the great majority of contemporary grammatical frameworks consists in the assumption that meaning can be associated with grammatical form in a one to one correspondence. Under this view, composition is quite straightforward involving concatenation of form paired with functional application in meaning. In this book, we discuss linguistic phenomena across several grammatical sub modules: morphology, syntax, semantics that apparently pose a problem to the standard view, mapping out the potential for deviation from the ideal of one to one correspondences and develop formal accounts of the range of phenomena. We argue that a constraint based perspective is particularly apt to accommodate deviations from one to many correspondences as it allows us to impose constraints on full structures such as a complete word or the interpretation of a full sentence instead of deriving such structures step by step. Most of the papers in this volume are formulated in a particular constraint based grammar framework: Head driven Phrase Structure Grammar. The contributions investigate how the lexical and constructional aspects of this theory can be combined to provide an answer to this question across different linguistic sub theories.

Emergentist Approaches to Language Brian MacWhinney, Vera Kempe, Ping Li, Patricia J. Brooks, 2022-02-16. *Quantum Structures in Cognitive and Social Science* Diederik Aerts, Jan Broekaert, Liane Gabora, Sandro Sozzo, 2016-06-26. Traditional approaches to cognitive psychology correspond with a classical view of logic and probability theory. More specifically, one typically assumes that cognitive processes of human thought are founded on the Boolean structures of classical logic while the probabilistic aspects of these processes are based on the Kolmogorovian

structures of classical probability theory However growing experimental evidence indicates that the models founded on classical structures systematically fail when human decisions are at stake These experimental deviations from classical behavior have been called paradoxes fallacies effects or contradictions depending on the specific situation where they appear But they involve a broad spectrum of cognitive and social science domains ranging from conceptual combination to decision making under uncertainty behavioral economics and linguistics This situation has constituted a serious drawback to the development of various disciplines like cognitive science linguistics artificial intelligence economic modeling and behavioral finance A different approach to cognitive psychology initiated two decades ago has meanwhile matured into a new domain of research called quantum cognition Its main feature is the use of the mathematical formalism of quantum theory as modeling tool for these cognitive situations where traditional classically based approaches fail Quantum cognition has recently attracted the interest of important journals and editing houses academic and funding institutions popular science and media Specifically within a quantum cognition approach one assumes that human decisions do not necessarily obey the rules of Boolean logic and Kolmogorovian probability and can on the contrary be modeled by the quantum mechanical formalism Different concrete quantum theoretic models have meanwhile been developed that successfully represent the cognitive situations that are classically problematical by explaining observed deviations from classicality in terms of genuine quantum effects such as contextuality emergence interference superposition entanglement and indistinguishability In addition the validity of these quantum models is convincingly confirmed by new experimental tests We also stress that since the use of a quantum theoretic framework is mainly for modeling purposes the identification of quantum structures in cognitive processes does not presuppose without being incompatible with it the existence of microscopic quantum processes in the human brain In this Research Topic we review the major achievements that have been obtained in quantum cognition by providing an accurate picture of the state of the art of this emerging discipline Our overview does not pretend to be either complete or exhaustive But we aim to introduce psychologists and social scientists to this challenging new research area encouraging them at the same time to consider its promising results It is our opinion that if continuous progress in this domain can be realized quantum cognition can constitute an important breakthrough in cognitive psychology and potentially open the way towards a new scientific paradigm in social science

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.

Perceptual Linguistic Salience: Modeling Causes and Consequences Alice Blumenthal-Dramé, Adriana Hanulíková, Bernd Kortmann, 2017-06-05 Recent years have seen an upsurge of interest in the notion of salience in linguistics and related disciplines. While in top-down salience perceivers endogenously direct their attention to a certain stimulus, in the bottom-up salience it is the stimulus itself which attracts attention. In prototypical cases of bottom-up salience, the stimulus stands out because it is incongruous with a given ground by virtue of intrinsic physical characteristics. But a stimulus may also cause surprise by virtue of deviating from a cognitive ground, e.g. when violating social or probabilistic expectations. This has prompted researchers to examine the relationship between expectations and the perceptual salience of linguistic stimuli in new ways. This e-book features contributions from different scientific frameworks. The reader will find commentaries, reviews, and original research articles on models of sociolinguistic and morphological salience, the role of attention, affect, and predictability, and on how salient items are processed, categorized, and learned. Taken together, the articles in this volume contribute to our understanding of how the perceptual salience of linguistic forms and variants can be theoretically framed and methodologically operationalized in different areas of linguistic processing.

Diagrammatic Representation and Inference Tim Dwyer, Helen Purchase, Aidan Delaney, 2014-07-23 This book constitutes the refereed proceedings of the 8th International Conference on the Theory and Application of Diagrams (Diagrams 2014) held in Melbourne, VIC, Australia, in July/August 2014. The 15 revised full papers and 9 short papers presented together with 6 posters were carefully reviewed and selected from 40 submissions. The papers have been organized in the following topical sections: diagram layout, diagram notations, diagramming tools, diagrams in education, empirical studies, and logic and diagrams.

Wealth and Power Michael Bennett, Huub Brouwer, Rutger Claassen, 2022-11-15 Is political equality viable when a capitalist economy unequally distributes private property? This book examines the nexus between wealth and politics and asks how institutions and citizens should respond to it. Theories of democracy and property have often ignored the ways in which the rich attempt to convert their wealth into political power, implicitly assuming that politics is isolated from economic forces. This book brings the moral and political links between wealth and power into clear focus. The chapters are divided into three thematic sections. Part I analyses wealth and

politics from the perspective of various political traditions such as liberalism republicanism anarchism and Marxism Part II addresses the economic sphere and looks at the political influence of corporations philanthropists and commons based organisations Finally Part III turns to the political sphere and looks at the role of political parties and constitutions and phenomena such as corruption and lobbying Wealth and Power Philosophical Perspectives will be of interest to scholars and advanced students working in political philosophy political science economics and law *Schooling the Nation* Hania Sobhy,2023-03-23 Uses first hand accounts from Egyptian schools to show how governance legitimation and belonging were shaped before and after the 2011 uprising *Handbook of Philosophy of Education* Randall Curren,2022-10-26 The Handbook of Philosophy of Education is a comprehensive guide to the most important questions about education that are being addressed by philosophers today Authored by an international team of distinguished philosophers its thirty five chapters address fundamental timely and controversial questions about educational aims justice policy and practices Part I Fundamental Questions addresses the aims of education authority to educate the roles of values and evidence in guiding educational choices and fundamental questions about human cognition learning well being and identity Part II Virtues of Mind and Character is concerned with the educational formation of personal attributes that are often seen as essential to flourishing individuals and societies This section includes chapters on the cultivation of intellectual and character virtues the nature and formation of expertise Stoic virtues and intellectual vices Part III Education and Justice addresses fundamental and emerging issues of educational justice from equal educational opportunity racial domination and linguistic justice in education to educational problems of mass migration global educational justice the education of working children around the world and the costs of higher education and upward mobility Part IV Educational Practices addresses controversial aspects of contemporary education pedagogical curricular and managerial practices that deserve careful examination These include controversies surrounding free speech and instruction in controversial issues anti racist sustainability and sex education and the unfulfilled promises and demoralizing impact of high stakes accountability schemes The format and jargon free writing in this volume ensure that topics are interesting and accessible helping facilitate the work of advanced students and professionals in Education **Narrative, Calling, and Missional Identity in 1 Peter** David Shaw,2023-11-13 A story well told and subsequently imbibed by its recipients has the power to shape one's beliefs identity and way of life So what happens when a person or community is swept up in such a story In this study Shaw draws upon the dual methodologies of Narrative Transportation and Social Identity theories to consider how 1 Peter's use of Old Testament narratives and language serves to transport its recipients into an identity defined as elect sojourners Amidst suffering 1 Peter calls the Anatolian believers to a priestly ministry blessing their antagonists as they await their eternal glory in Christ **The Oxford Handbook of U.S. Judicial Behavior** Lee Epstein, Stefanie A. Lindquist,2017 The Oxford Handbook of U.S. Judicial Behavior offers readers a comprehensive introduction and analysis of research regarding decision making by judges serving on federal and state courts

in the U S Featuring contributions from leading scholars in the field the Handbook describes and explains how the courts political and social context formal institutional structures and informal norms affect judicial decision making The Handbook also explores the impact of judges personal attributes and preferences as well as prevailing legal doctrine influence and shape case outcomes in state and federal courts The volume also proposes avenues for future research in the various topics addressed throughout the book Consultant Editor for The Oxford Handbooks of American Politics George C Edwards III

Inequality and Political Cleavage in Africa Catherine Boone,2024-04-25 This pathbreaking work integrates African countries into broader comparative theories of how spatial inequality shapes political competition over the construction of markets states and nations Existing literature on African countries has found economic cleavages institutions and policy choices to be of low salience in national politics This book inverts these arguments Boone trains our analytic focus on the spatial inequalities and territorial institutions that structure national politics in Africa showing that regional cleavages find expression in both electoral competition and policy struggles over redistribution sectoral investment market integration and state design Leveraging comparative politics theory Boone argues that African countries regional and core periphery tensions are similar to those that have shaped national economic integration in other parts of the world Bringing together electoral and economic geography the book offers a new and powerful map of political competition on the African continent

Conception and Characteristics of Expert Mathematics Teachers in China Xinrong Yang,2013-08-23 The superior performance of East Asian students in recent international studies of mathematics achievement has attracted the attention of educators and policy makers worldwide Xinrong Yang focuses on exploring how an expert mathematics teacher is conceptualized by mathematics educators in China and the characteristics that expert mathematics teachers share The author adopts a sociocultural theory and a prototypical view of conception in this study of teacher expertise and shows that some of the roles expected to be played by expert mathematics teachers in China such as being at the same time a researcher a mentor an expert in examination and an exemplary model are quite different from the roles expected of an expert teacher in Western cultures In addition some characteristics of expert mathematics teachers the author identifies are different from those reported in previous studies Examples include the expert mathematics teachers contemporary constructivist oriented beliefs about mathematics and its learning and teaching and their ability to teach with flexibility balance and coherence

Perspectives on Contemporary Professional Work Adrian Wilkinson,Donald Hislop,Christine Coupland,2016-01-29 How is the world of professions and professional work changing This book offers both an overview of current debates surrounding the nature of professional work and the implications for change brought about by the managerialist agenda The relationships professionals have with their organizations are variable indeterminate and uncertain and there is still debate over the ways in which these should be characterized and theorized The contributors discuss these implications with topics including hybrid organizations and hybrid professionalism the changing nature of professional and

managerial work profession and identity and the emergence of HRM as a new managerial profession This book will be of interest to academics and postgraduate students seeking a comparative study on contemporary professional work It will also be of use to a number of practitioners namely human resource managers looking for ways in which to approach the changing professional world

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