

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

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Timothy Brophy

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1. Understanding the eBook Grade 12 Accounting Exemplar 2014
 - The Rise of Digital Reading Grade 12 Accounting Exemplar 2014
 - Advantages of eBooks Over Traditional Books
2. Identifying Grade 12 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 12 Accounting Exemplar 2014
 - User-Friendly Interface
4. Exploring eBook Recommendations from Grade 12 Accounting Exemplar 2014
 - Personalized Recommendations
 - Grade 12 Accounting Exemplar 2014 User Reviews and Ratings
 - Grade 12 Accounting Exemplar 2014 and Bestseller Lists

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 - Grade 12 Accounting Exemplar 2014 Public Domain eBooks
 - Grade 12 Accounting Exemplar 2014 eBook Subscription Services
 - Grade 12 Accounting Exemplar 2014 Budget-Friendly Options
6. Navigating Grade 12 Accounting Exemplar 2014 eBook Formats
 - ePub, PDF, MOBI, and More
 - Grade 12 Accounting Exemplar 2014 Compatibility with Devices
 - Grade 12 Accounting Exemplar 2014 Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Grade 12 Accounting Exemplar 2014
 - Highlighting and Note-Taking Grade 12 Accounting Exemplar 2014
 - Interactive Elements Grade 12 Accounting Exemplar 2014
8. Staying Engaged with Grade 12 Accounting Exemplar 2014
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Grade 12 Accounting Exemplar 2014
9. Balancing eBooks and Physical Books Grade 12 Accounting Exemplar 2014
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Grade 12 Accounting Exemplar 2014
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Grade 12 Accounting Exemplar 2014
 - Setting Reading Goals Grade 12 Accounting Exemplar 2014
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Grade 12 Accounting Exemplar 2014
 - Fact-Checking eBook Content of Grade 12 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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