

**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                        |
|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| <b>a</b> | 6 740 000 – 2 689 000 <span style="float: right;">no part marks</span>                                                                                                                                                                          | 4 051 000 ✓✓                  |
| <b>b</b> | 140 000 – 33 600 <span style="float: right;">no part marks</span>                                                                                                                                                                               | 106 400 ✓✓                    |
| <b>c</b> | $5\ 600 + 11\ 000 + 20\% \times (3\ 110\ 000 - 1\ 342\ 000)$ $353\ 600 \text{ (3 marks)}$ <p>OR:</p> $5\ 600 + 20\% \times \left[ \frac{1\ 768\ 000 \times 10}{12} + \frac{(2\ 098\ 000 \times 4)}{12} \right]$ $294\ 667 + 69\ 933 = 364\ 600$ | one part correct<br>370 200 ✓ |

12

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

|                                                                                                                                                              |                                                                                                                        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
| <b>Cash flow from operating activities</b>                                                                                                                   | (1 039 900) <span style="float: right;">✓<br/>Operational</span>                                                       |
| Cash generated from operations                                                                                                                               | 969 600                                                                                                                |
| Interest paid                                                                                                                                                | (88 500)                                                                                                               |
| ✓ Taxation 441 000 ✓ + 122 000 ✓ + 128 000 ✓<br>Details & correctly placed: 563 000 (2 marks)<br>OR: -441 000 - 122 000 - 128 000                            | (691 000) <span style="float: right;">✓<br/>Operational; one part correct &amp; brackets</span><br>691 000: 3 marks    |
| ✓ Dividends 480 000 ✓ + 750 000 ✓<br>Details & correctly placed: 480 000 + 1 520 000 - 870 000<br>OR: -480 000 - 1 520 000 + 870 000<br>1 mark 1 mark 1 mark | (1 230 000) <span style="float: right;">✓<br/>Operational one part correct &amp; brackets</span><br>1 230 000: 3 marks |
| <b>Cash flow from investing activities</b>                                                                                                                   | (4 274 600) <span style="float: right;">✓<br/>Operational</span>                                                       |
| ✓ Purchase of fixed assets 4 051 000 ✓ + 330 000 ✓<br>Details & correctly placed: see 4.1 a                                                                  | (4 381 000) <span style="float: right;">✓<br/>Operational one part correct &amp; brackets</span><br>4 381 000: 2 marks |
| ✓ Proceeds from disposal of fixed assets<br>Details & correctly placed                                                                                       | 106 400 <span style="float: right;">✓<br/>See 4.1b &amp; no brackets</span>                                            |
| <b>Cash flow from financing activities</b>                                                                                                                   | 2 325 000 <span style="float: right;">✓<br/>Operational</span>                                                         |
| ✓ Proceeds from the sale of shares<br>Details & correctly placed                                                                                             | 2 400 000 ✓ <span style="float: right;">✓<br/>correct &amp; no brackets</span><br>2 400 000: 1 mark                    |
| ✓ Share buy-back 50 000 x R9.50<br>Details & correctly placed                                                                                                | (475 000) ✓ <span style="float: right;">✓<br/>correct &amp; brackets</span><br>475 000: 1 mark                         |
| ✓ Change in loan<br>Details & correctly placed                                                                                                               | 400 000 ✓ <span style="float: right;">✓<br/>correct &amp; no brackets</span><br>400 000: 1 mark                        |
| <b>Net change in cash and cash equivalents</b>                                                                                                               | (2 989 500) <span style="float: right;">✓<br/>Operational</span>                                                       |
| <b>Cash and cash equivalents at beginning of year</b>                                                                                                        | 2 488 000                                                                                                              |
| <b>Cash and cash equivalents at end of year</b>                                                                                                              | (501 500) <span style="float: right;">✓ [X] *</span>                                                                   |

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

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

# Grade 12 Accounting Past Papers

**M Woodhall**



## **Grade 12 Accounting Past Papers:**

## **Grade 12 Accounting Past Papers** Book Review: Unveiling the Magic of Language

In a digital era where connections and knowledge reign supreme, the enchanting power of language has become more apparent than ever. Its capability to stir emotions, provoke thought, and instigate transformation is truly remarkable. This extraordinary book, aptly titled "**Grade 12 Accounting Past Papers**," written by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we will delve to the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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