

#### 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 <span style="background-color: yellow;">no part marks</span>	4 051 000 ✓✓
b	140 000 – 33 600 <span style="background-color: yellow;">no part marks</span>	106 400 ✓✓
c	$5\,600 + 11\,000 + 20\% \times (3\,110\,000 - 1\,342\,000)$ <div style="text-align: center; margin-top: -10px;"> <span style="margin: 0 10px;">353 600 (3 marks)</span> </div> <p>OR:</p> <div style="display: flex; justify-content: space-around; font-size: small; margin-bottom: 5px;"> <span>2 marks</span> <span>1 mark</span> <span>1 mark</span> <span>1 mark</span> <span>1 mark</span> <span>1 mark</span> </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;"> <span>204,667</span> <span>69,933</span> </div>	<span style="background-color: yellow;">one part correct</span> 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		
<b>Cash flow from operating activities</b>	(1 039 900)	<input checked="" type="checkbox"/> <b>Operational</b>
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"/> <b>Operation; one part correct &amp; brackets</b>
✓ 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"/> <b>Operation one part correct &amp; brackets</b>
<b>Cash flow from investing activities</b>	(4 274 600)	<input checked="" type="checkbox"/> <b>Operational</b>
✓ 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"/> <b>Operation one part correct &amp; brackets</b>
✓ Proceeds from disposal of fixed assets Details & correctly placed	106 400	<input checked="" type="checkbox"/> <b>See 4.1b &amp; no brackets</b>
<b>Cash flow from financing activities</b>	2 325 000	<input checked="" type="checkbox"/> <b>Operational</b>
✓ Proceeds from the sale of shares Details & correctly placed	2 400 000 ✓ 2 400 000: 1 mark	<input checked="" type="checkbox"/> <b>correct &amp; no brackets</b>
✓ Share buy-back 50 000 x R9.50 Details & correctly placed	(475 000 ✓) 475 000: 1 mark	<input checked="" type="checkbox"/> <b>correct &amp; brackets</b>
✓ Change in loan Details & correctly placed	400 000 ✓ 400 000: 1 mark	<input checked="" type="checkbox"/> <b>correct &amp; no brackets</b>
<b>Net change in cash and cash equivalents</b>	(2 989 500)	<input checked="" type="checkbox"/> <b>Operation</b>
<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)	✓ <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)

# Grade 12 Term 1 Accounting Question Paper 2014

**J Ma**



**Grade 12 Term 1 Accounting Question Paper 2014:**

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