

**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> $5\,600 + 20\% \times [(1\,768\,000 \times 10/12) + (2\,098\,000 \times 4/12)]$ $294\,667 + 69\,933 = 364\,600$ <p>2 marks 1 mark 1 mark 1 mark 1 mark 1 mark</p>	one part correct 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;">✓ Operational</span>
<b>Cash generated from operations</b>	969 600
<b>Interest paid</b>	(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) <span style="float: right;">✓ Operational; one part correct &amp; brackets</span>
✓ Dividends 480 000 ✓ + 750 000 ✓ Details & correctly placed 480 000 + 1 620 000 – 870 000 OR: –480 000 – 1620 000 + 870 000 1 mark 1 mark 1 mark	(1 230 000) <span style="float: right;">✓ Operational one part correct &amp; brackets</span>
<b>Cash flow from investing activities</b>	(4 274 600) <span style="float: right;">✓ Operational</span>
✓ Purchase of fixed assets 4 051 000 ✓ + 330 000 ✓ Details & correctly placed see 4.1 a	(4 381 000) <span style="float: right;">✓ Operational one part correct &amp; brackets</span>
✓ Proceeds from disposal of fixed assets Details & correctly placed	106 400 <span style="float: right;">✓ See 4.1b &amp; no brackets</span>
<b>Cash flow from financing activities</b>	2 325 000 <span style="float: right;">✓ Operational</span>
✓ Proceeds from the sale of shares Details & correctly placed	2 400 000 ✓ <span style="float: right;">✓ correct &amp; no brackets</span>
✓ Share buy-back 50 000 x R9,50 Details & correctly placed	(475 000) ✓ <span style="float: right;">✓ correct &amp; brackets</span>
✓ Change in loan Details & correctly placed	400 000 ✓ <span style="float: right;">✓ correct &amp; no brackets</span>
<b>Net change in cash and cash equivalents</b>	(2 989 500) <span style="float: right;">✓ 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>

31

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

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

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