

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	$5\ 600 + 11\ 000 + 20\% \times (3\ 110\ 000 - 1\ 342\ 000)$ $353\ 600 \text{ (3 marks)}$ OR: $5\ 600 + 20\% \times \left[\frac{1\ 768\ 000 \times 10}{12} + \frac{2\ 098\ 000 \times 4}{12} \right]$ $294\ 667 + 69\ 933 = 364\ 600$	one part correct 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)

Grade Accounting Exemplar 2014 November

WJ Hussar



Grade Accounting Exemplar 2014 November:

The book delves into Grade Accounting Exemplar 2014 November. Grade Accounting Exemplar 2014 November is a vital topic that needs to be grasped by everyone, from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Grade Accounting Exemplar 2014 November, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:

- Chapter 1: Introduction to Grade Accounting Exemplar 2014 November
- Chapter 2: Essential Elements of Grade Accounting Exemplar 2014 November
- Chapter 3: Grade Accounting Exemplar 2014 November in Everyday Life
- Chapter 4: Grade Accounting Exemplar 2014 November in Specific Contexts
- Chapter 5: Conclusion

2. In chapter 1, this book will provide an overview of Grade Accounting Exemplar 2014 November. This chapter will explore what Grade Accounting Exemplar 2014 November is, why Grade Accounting Exemplar 2014 November is vital, and how to effectively learn about Grade Accounting Exemplar 2014 November.

3. In chapter 2, the author will delve into the foundational concepts of Grade Accounting Exemplar 2014 November. This chapter will elucidate the essential principles that need to be understood to grasp Grade Accounting Exemplar 2014 November in its entirety.

4. In chapter 3, this book will examine the practical applications of Grade Accounting Exemplar 2014 November in daily life. The third chapter will showcase real-world examples of how Grade Accounting Exemplar 2014 November can be effectively utilized in everyday scenarios.

5. In chapter 4, the author will scrutinize the relevance of Grade Accounting Exemplar 2014 November in specific contexts. This chapter will explore how Grade Accounting Exemplar 2014 November is applied in specialized fields, such as education, business, and technology.

6. In chapter 5, the author will draw a conclusion about Grade Accounting Exemplar 2014 November. This chapter will summarize the key points that have been discussed throughout the book.

The book is crafted in an easy-to-understand language and is complemented by engaging illustrations. This book is highly recommended for anyone seeking to gain a comprehensive understanding of Grade Accounting Exemplar 2014 November.

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