

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: $5\ 600 + 20\% \times \left[\frac{1\ 768\ 000 \times 10}{12} + \frac{2\ 098\ 000 \times 4}{12} \right]$ 294 667 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) ✓ Operation; one part correct & brackets
✓ Dividends 480 000 ✓ + 750 000 ✓ Details & correctly placed: 480 000 + 1 520 000 – 870 000 OR: –480 000 – 1 620 000 + 870 000 1 mark 1 mark 1 mark	(1 230 000) ✓ Operation one part correct & brackets
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) ✓ Operation one part correct & brackets
✓ 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
✓ Share buy-back 50 000 x R9.50 Details & correctly placed	(475 000) ✓ ✓ correct & brackets
✓ Change in loan Details & correctly placed	400 000 ✓ ✓ correct & no brackets
Net change in cash and cash equivalents	(2 989 500) ✓ Operation
Cash and cash equivalents at beginning of year	2 488 000
Cash and cash equivalents at end of year	(501 500) ✓ [X] *

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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)

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web sep 9 2018 issue 2 many time we see the performance of the fin fan cooler is not as ok and unable to maintain the proper cooling it is because of the many reason e g fouling of the tubes inside of the

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web life of the cooler this is the preferred tube for operating temperatures up to 600 f the embedded fin also affords a continued predictable heat transfer and should be used for all coolers operating above 600 f and below 750 f the wrap on footed fin tube can be used below 250 f however the bond between the fin

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web introduction fin fan cooler is a kind of heat exchanger that uses the air for cooling medium it is required a wide surface area for heat transfer it is applied to finned tube for increasing the heat transfer surface and compact design of construction area and the process fluid can be cooled by the natural air it is not required a coolant

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web our large fan field erected units are available in bay sizes up to 70 feet by 54 feet and fan diameters up to 36 feet our modular design and construction expertise allows for fast and dependable field erection benefits of the large fan design include air cooled heat exchanger air heat exchanger heat exchanger

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web the air cooler bank essentially consists of finned tube bundles fan rings axial fans with suitable drive units and a supporting structure it can be equipped individually with maintenance platforms louvers and other equipment as requested by the customer

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