

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: $5\ 600 + 20\% \times \left[\frac{1\ 768\ 000 \times 10}{12} + \frac{(2\ 098\ 000 \times 4)}{12} \right]$ $\text{294 667} \quad \quad \quad \text{69 933}$	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) ✓ Operational 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 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 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)

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Kathleen Armour



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web apr 1 2011 in the high cost of free parking published in 2005 and updated in 2011 shoup recommends that cities should 1 charge fair market prices for on street parking 2 spend the revenue to benefit the metered neighborhoods

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web sep 29 2022 parking in istanbul varies hugely from covered parking buildings to open air carparks and streetside spots in areas like sultanahmet parking tends to be free but difficult to find while in the business and entertainment districts like taksim beşiktaş nişantaşı meclidiyeköy etc there are many different options at a variety of

İstanbul da en pahalı ve en ucuz İspark lar nerede haber global - Feb 26 2022

web jan 28 2020 İbb İspark fiyat verilerini paylaştı İlçe ilçe ve semt semt tüm İspark ların 1 saatten tüm güne otopark fiyatları ve aylık abonman ücretlerini paylaşan İstanbul büyükşehir belediyesi verilerine göre İstanbul un en pahalı İspark ı Çemberlitaş ta Çemberlitaş turist otoparkı nın aylık abonman ücreti lüks avm

İspark otopark ücretlerine yüzde yüz zam İşte yeni tarifenin - Jan 28 2022

web jun 18 2022 İşte yeni tarifenin detayları İbb iştiraki İspark otopark ücretlerine yüzde yüz zam yaptı İstanbul da bazı yerlerde 25 lira olarak belirlenen park ücreti 50 ve 60 tl ye yükseldi İstanbul büyükşehir belediye İbb meclisi nde İbb yönetimi personel maaşlarına yapılan zam nedeniyle park ücretlerine de zam talebinde