

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)

Memorandum Of Accounting Gradecaps For September 2014

Mike Jess



Memorandum Of Accounting Gradecaps For September 2014:

This book delves into Memorandum Of Accounting Gradecaps For September 2014. Memorandum Of Accounting Gradecaps For September 2014 is an essential topic that needs to be grasped by everyone, ranging from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Memorandum Of Accounting Gradecaps For September 2014, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:
 - Chapter 1: Introduction to Memorandum Of Accounting Gradecaps For September 2014
 - Chapter 2: Essential Elements of Memorandum Of Accounting Gradecaps For September 2014
 - Chapter 3: Memorandum Of Accounting Gradecaps For September 2014 in Everyday Life
 - Chapter 4: Memorandum Of Accounting Gradecaps For September 2014 in Specific Contexts
 - Chapter 5: Conclusion
 2. In chapter 1, this book will provide an overview of Memorandum Of Accounting Gradecaps For September 2014. The first chapter will explore what Memorandum Of Accounting Gradecaps For September 2014 is, why Memorandum Of Accounting Gradecaps For September 2014 is vital, and how to effectively learn about Memorandum Of Accounting Gradecaps For September 2014.
 3. In chapter 2, the author will delve into the foundational concepts of Memorandum Of Accounting Gradecaps For September 2014. This chapter will elucidate the essential principles that must be understood to grasp Memorandum Of Accounting Gradecaps For September 2014 in its entirety.
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 5. In chapter 4, the author will scrutinize the relevance of Memorandum Of Accounting Gradecaps For September 2014 in specific contexts. The fourth chapter will explore how Memorandum Of Accounting Gradecaps For September 2014 is applied in specialized fields, such as education, business, and technology.
 6. In chapter 5, this book will draw a conclusion about Memorandum Of Accounting Gradecaps For September 2014. The final chapter will summarize the key points that have been discussed throughout the book.
- This book is crafted in an easy-to-understand language and is complemented by engaging illustrations. It is highly recommended for anyone seeking to gain a comprehensive understanding of Memorandum Of Accounting Gradecaps For September 2014.

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