

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 | $6\ 740\ 000 - 2\ 689\ 000$ <small>no part marks</small> | 4 051 000 ✓✓ |
| b | $140\ 000 - 33\ 600$ <small>no part marks</small> | 106 400 ✓✓ |
| c | $5\ 600 + 11\ 000 + 20\% \times (3\ 110\ 000 - 1\ 342\ 000)$ $353\ 600$ (3 marks) OR: 2 marks 1 mark 1 mark 1 mark 1 mark $5\ 600 + 20\% \times [(1\ 768\ 000 \times 10/12) + (2\ 098\ 000 \times 4/12)]$ $294\ 667$ $=$ $69\ 933$ | <small>one part correct</small> 370 200 <input checked="" type="checkbox"/> |

12

4.2 **METEOR SUPERMARKETS LTD**
CASH FLOW STATEMENT FOR YEAR ENDED 28 FEBRUARY 2014

| | | |
|---|------------------|---------------------------------------|
| Cash flow from operating activities | (1 039 900) | <input checked="" type="checkbox"/> |
| Cash generated from operations | 969 600 | <small>Operations</small> |
| Interest paid | (88 500) | |
| ✓ Taxation 441 000 ✓ + 122 000 ✓ + 128 000 ✓ <small>Details & correctly placed</small> 563 000 (2 marks) <small>OR</small> 441 000 – 122 000 – 128 000 | (691 000) | <input checked="" type="checkbox"/> |
| ✓ Dividends 480 000 ✓ + 750 000 ✓✓ <small>Details & correctly placed</small> 480 000 + 1 620 000 – 870 000 <small>OR</small> 480 000 – 1620 000 + 870 000 1 mark 1 mark 1 mark | (1 230 000) | <input checked="" type="checkbox"/> |
| Cash flow from investing activities | (4 274 600) | <input checked="" type="checkbox"/> |
| ✓ Purchase of fixed assets 4 051 000✓ + 330 000✓ <small>Details & correctly placed</small> see 4.1 a | (4 381 000) | <input checked="" type="checkbox"/> |
| ✓ Proceeds from disposal of fixed assets <small>Details & correctly placed</small> | 106 400 | <input checked="" type="checkbox"/> |
| Cash flow from financing activities | 2 325 000 | <small>Operations</small> |
| ✓ Proceeds from the sale of shares <small>Details & correctly placed</small> | 2 400 000✓ | ✓ |
| ✓ Share buy-back 50 000 x R9.50 <small>Details & correctly placed</small> | (475 000✓) | ✓ |
| ✓ Change in loan <small>Details & correctly placed</small> | 400 000✓ | ✓ |
| Net change in cash and cash equivalents | (2 989 500) | <input checked="" type="checkbox"/> |
| Cash and cash equivalents at beginning of year | 2 488 000 | <small>Operations</small> |
| Cash and cash equivalents at end of year | (501 500) | ✓ <input checked="" type="checkbox"/> |

31

* Operation from top OR R13 500 OR (R3 15 000)

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

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Table of Contents Accounting June 2014 Paper Memorandum

1. Understanding the eBook Accounting June 2014 Paper Memorandum
 - The Rise of Digital Reading Accounting June 2014 Paper Memorandum
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting June 2014 Paper Memorandum
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounting June 2014 Paper Memorandum
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting June 2014 Paper Memorandum
 - Personalized Recommendations
 - Accounting June 2014 Paper Memorandum User Reviews and Ratings

- Accounting June 2014 Paper Memorandum and Bestseller Lists
- 5. Accessing Accounting June 2014 Paper Memorandum Free and Paid eBooks
 - Accounting June 2014 Paper Memorandum Public Domain eBooks
 - Accounting June 2014 Paper Memorandum eBook Subscription Services
 - Accounting June 2014 Paper Memorandum Budget-Friendly Options
- 6. Navigating Accounting June 2014 Paper Memorandum eBook Formats
 - ePUB, PDF, MOBI, and More
 - Accounting June 2014 Paper Memorandum Compatibility with Devices
 - Accounting June 2014 Paper Memorandum Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting June 2014 Paper Memorandum
 - Highlighting and Note-Taking Accounting June 2014 Paper Memorandum
 - Interactive Elements Accounting June 2014 Paper Memorandum
- 8. Staying Engaged with Accounting June 2014 Paper Memorandum
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting June 2014 Paper Memorandum
- 9. Balancing eBooks and Physical Books Accounting June 2014 Paper Memorandum
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting June 2014 Paper Memorandum
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Accounting June 2014 Paper Memorandum
 - Setting Reading Goals Accounting June 2014 Paper Memorandum
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Accounting June 2014 Paper Memorandum
 - Fact-Checking eBook Content of Accounting June 2014 Paper Memorandum
 - Distinguishing Credible Sources

13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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