

**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	$5 600 + 11 000 + 20\% \times (3 110 000 - 1 342 000)$ $5 600 + 20\% \times [(1 768 000 \times 10/12) + (2 098 000 \times 4/12)]$ $5 600 + 20\% \times [146 667] = 69 933$	one part correct 370 200 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>

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<b>METEOR SUPERMARKETS LTD</b>		
<b>CASH FLOW STATEMENT FOR YEAR ENDED 28 FEBRUARY 2014</b>		
<b>Cash flow from operating activities</b>	(1 039 900)	<input checked="" type="checkbox"/> Operations
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)	<input checked="" type="checkbox"/> Operation, one part correct & brackets
✓ Dividends: 480 000 ✓ + 750 000 ✓✓ Details & correctly placed: 480 000 + 1 620 000 - 870 000 OR: 480 000 - 1620 000 + 870 000 1 mark: 1 mark: 1 mark	(1 230 000)	<input checked="" type="checkbox"/> Operation, one part correct & brackets
<b>Cash flow from investing activities</b>	(4 274 600)	<input checked="" type="checkbox"/> Operations
✓ Purchase of fixed assets: 4 051 000 ✓ + 330 000 ✓ Details & correctly placed: see 4.1 a	(4 381 000)	<input checked="" type="checkbox"/> Operation, one part correct & brackets
✓ Proceeds from disposal of fixed assets Details & correctly placed	106 400	<input checked="" type="checkbox"/> See 4.1 b & no brackets
<b>Cash flow from financing activities</b>	2 325 000	<input checked="" type="checkbox"/> Operations
✓ Proceeds from the sale of shares Details & correctly placed	2 400 000 ✓	✓
✓ Share buy-back: 50 000 x R9,50 Details & correctly placed	(475 000 ✓)	<input checked="" type="checkbox"/> 475 000: 1 mark: Correct & brackets
✓ Change in loan Details & correctly placed	400 000 ✓	<input checked="" type="checkbox"/> 400 000: 1 mark: Correct & no brackets
<b>Net change in cash and cash equivalents</b>	(2 989 500)	<input checked="" type="checkbox"/> Operations
<b>Cash and cash equivalents at beginning of year</b>	2 488 000	
<b>Cash and cash equivalents at end of year</b>	(501 500)	✓ <input checked="" type="checkbox"/> *

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

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

# 2014 Accounting Grade 12 Sba Memo

**Xiaolong Qi**

**2014 Accounting Grade 12 Sba Memo:**

Federal Register ,2014

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