

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

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

|  |                                   |   |
|--|-----------------------------------|---|
| <b>Cash flow from operating activities</b>   | (1 039 900)                       | <input checked="" type="checkbox"/><br>Operations                             |
| <b>Cash generated from operations</b>  | 969 600                           |   |
| <b>Interest paid</b>   | (88 500)                          |   |
| ✓ Taxation: 441 000 ✓ + 122 000 ✓ + 128 000 ✓<br>Details & correctly placed 563 000 (2 marks)<br>OR -441 000 -122 000 -128 000                               | (691 000)<br>691 000; 3 marks     | <input checked="" type="checkbox"/><br>Operation, one part correct & brackets |
| ✓ Dividends: 480 000 ✓ + 750 000 ✓✓<br>Details & correctly placed: 480 000 + 1 620 000 - 870 000<br>OR -480 000 -1 620 000 + 870 000<br>1 mark 1 mark 1 mark | (1 230 000)<br>1 230 000; 3 marks | <input checked="" type="checkbox"/><br>Operation one part correct & brackets  |
| <b>Cash flow from investing activities</b>   | (4 274 600)                       | <input checked="" type="checkbox"/><br>Operations                             |
| ✓ Purchase of fixed assets: 4 051 000 ✓ + 330 000 ✓<br>Details & correctly placed 330 4 1 9  | (4 381 000)<br>4 381 000; 2 marks | <input checked="" type="checkbox"/><br>Operation one part correct & brackets  |
| ✓ Proceeds from disposal of fixed assets<br>Details & correctly placed   | 106 400                           | <input checked="" type="checkbox"/><br>See 4.1 b & no brackets                |
| <b>Cash flow from financing activities</b>   | 2 325 000                         | <input checked="" type="checkbox"/><br>Operations                             |
| ✓ Proceeds from the sale of shares<br>Details & correctly placed   | 2 400 000 ✓<br>2 400 000; 1 mark  | <input checked="" type="checkbox"/><br>correct & no brackets                  |
| ✓ Share buy-back 50 000 x R9,50<br>Details & correctly placed  | (475 000 ✓)<br>475 000; 1 mark    | <input checked="" type="checkbox"/><br>correct & brackets                     |
| ✓ Change in loan<br>Details & correctly placed   | 400 000 ✓<br>400 000; 1 mark      | <input checked="" type="checkbox"/><br>correct & no brackets                  |
| <b>Net change in cash and cash equivalents</b>   | (2 989 500)                       | <input checked="" type="checkbox"/><br>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 (R5 15 000)  
 Valid alternative details acceptable # Operation: one part correct in the sub-section (figures/details)

## Accounting November Paper 2014 3marks Grade 11

**G Thomas**

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