

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: 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	one part correct 370 200 <input checked="" type="checkbox"/> 69 933

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"/> 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"/> Operations, one part correct & brackets
✓ Dividends 480 000 ✓ + 750 000 ✓✓ Details & correctly placed 480 000 + 1 620 000 - 870 000 OR -480 000 -1 620 000 + 870 000 1 mark 1 mark 1 mark	(1 230 000)	<input checked="" type="checkbox"/> Operations, one part correct & brackets
Cash flow from investing activities	(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"/> Operations, 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
Cash flow from financing activities	2 325 000	<input checked="" type="checkbox"/> Operations
✓ Proceeds from the sale of shares Details & correctly placed	2 400 000✓	<input checked="" type="checkbox"/>
✓ 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
Net change in cash and cash equivalents	(2 989 500)	<input checked="" type="checkbox"/> Operations
Cash and cash equivalents at beginning of year	2 488 000	
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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