

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	$5\ 600 + 11\ 000 + 20\% \times (3\ 110\ 000 - 1\ 342\ 000)$ <div style="text-align: right; margin-right: 100px;">353 600 (3 marks)</div> OR: <div style="display: flex; justify-content: space-between; font-size: small;"> 2 marks 1 mark 1 mark 1 mark 1 mark 1 mark </div> $5\ 600 + 20\% \times [(1\ 768\ 000 \times 10/12) + (2\ 098\ 000 \times 4/12)]$ <div style="display: flex; justify-content: space-between; font-size: x-small;"> 294 667 = 69 933 </div>	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) 691 000: 3 marks ☑ 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) 1 230 000: 3marks ☑ Operation one part correct & brackets
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) 4 381 000: 2 marks ☑ Operation one part correct & brackets
✓ 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 ✓ 2 400 000: 1 mark ☑ correct & no brackets
✓ Share buy-back 50 000 x R9.50 Details & correctly placed	(475 000 ✓) 475 000: 1 mark ☑ correct & brackets
✓ Change in loan Details & correctly placed	400 000 ✓ 400 000: 1 mark ☑ correct & no brackets
Net change in cash and cash equivalents	(2 989 500) ☑ Operation
Cash and cash equivalents at beginning of year	2 488 000
Cash and cash equivalents at end of year	(501 500) ✓☑*

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* Operation from top OR R13 500 OR (R515 000)

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

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K Morrison



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