

**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
<b>a</b>	6 740 000 – 2 689 000 <span style="float: right;">no part marks</span>	4 051 000 ✓✓
<b>b</b>	140 000 – 33 600 <span style="float: right;">no part marks</span>	106 400 ✓✓
<b>c</b>	$5\ 600 + 11\ 000 + 20\% \times (3\ 110\ 000 - 1\ 342\ 000)$ $353\ 600 \text{ (3 marks)}$ <p>OR:</p> $5\ 600 + 20\% \times \left[ \frac{1\ 768\ 000 \times 10}{12} + \frac{(2\ 098\ 000 \times 4)}{12} \right]$ $294\ 667 + 69\ 933 = 364\ 600$	one part correct 370 200 ✓

12

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

<b>Cash flow from operating activities</b>	(1 039 900) <span style="float: right;">✓ Operational</span>
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) <span style="float: right;">✓ Operational; one part correct &amp; brackets</span> 691 000: 3 marks
✓ Dividends 480 000 ✓ + 750 000 ✓ Details & correctly placed: 480 000 + 1 520 000 – 870 000 OR: –480 000 – 1620 000 + 870 000 1 mark 1 mark 1 mark	(1 230 000) <span style="float: right;">✓ Operational one part correct &amp; brackets</span> 1 230 000: 3 marks
<b>Cash flow from investing activities</b>	(4 274 600) <span style="float: right;">✓ Operational</span>
✓ Purchase of fixed assets 4 051 000 ✓ + 330 000 ✓ Details & correctly placed: see 4.1 a	(4 381 000) <span style="float: right;">✓ Operational one part correct &amp; brackets</span> 4 381 000: 2 marks
✓ Proceeds from disposal of fixed assets Details & correctly placed	106 400 <span style="float: right;">✓ See 4.1b &amp; no brackets</span>
<b>Cash flow from financing activities</b>	2 325 000 <span style="float: right;">✓ Operational</span>
✓ Proceeds from the sale of shares Details & correctly placed	2 400 000 ✓ <span style="float: right;">✓ correct &amp; no brackets</span> 2 400 000: 1 mark
✓ Share buy-back 50 000 x R9.50 Details & correctly placed	(475 000) ✓ <span style="float: right;">✓ correct &amp; brackets</span> 475 000: 1 mark
✓ Change in loan Details & correctly placed	400 000 ✓ <span style="float: right;">✓ correct &amp; no brackets</span> 400 000: 1 mark
<b>Net change in cash and cash equivalents</b>	(2 989 500) <span style="float: right;">✓ Operational</span>
<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) <span style="float: right;">✓ [X] *</span>

31

\* 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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**Liyong Dong**



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## **Table of Contents January 2014 Accounting Question Paper And Marksceams**

1. Understanding the eBook January 2014 Accounting Question Paper And Marksceams
  - The Rise of Digital Reading January 2014 Accounting Question Paper And Marksceams
  - Advantages of eBooks Over Traditional Books
2. Identifying January 2014 Accounting Question Paper And Marksceams
  - 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 January 2014 Accounting Question Paper And Marksceams
  - User-Friendly Interface

4. Exploring eBook Recommendations from January 2014 Accounting Question Paper And Marksceams
  - Personalized Recommendations
  - January 2014 Accounting Question Paper And Marksceams User Reviews and Ratings
  - January 2014 Accounting Question Paper And Marksceams and Bestseller Lists
5. Accessing January 2014 Accounting Question Paper And Marksceams Free and Paid eBooks
  - January 2014 Accounting Question Paper And Marksceams Public Domain eBooks
  - January 2014 Accounting Question Paper And Marksceams eBook Subscription Services
  - January 2014 Accounting Question Paper And Marksceams Budget-Friendly Options
6. Navigating January 2014 Accounting Question Paper And Marksceams eBook Formats
  - ePub, PDF, MOBI, and More
  - January 2014 Accounting Question Paper And Marksceams Compatibility with Devices
  - January 2014 Accounting Question Paper And Marksceams Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of January 2014 Accounting Question Paper And Marksceams
  - Highlighting and Note-Taking January 2014 Accounting Question Paper And Marksceams
  - Interactive Elements January 2014 Accounting Question Paper And Marksceams
8. Staying Engaged with January 2014 Accounting Question Paper And Marksceams
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers January 2014 Accounting Question Paper And Marksceams
9. Balancing eBooks and Physical Books January 2014 Accounting Question Paper And Marksceams
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection January 2014 Accounting Question Paper And Marksceams
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine January 2014 Accounting Question Paper And Marksceams
  - Setting Reading Goals January 2014 Accounting Question Paper And Marksceams
  - Carving Out Dedicated Reading Time

12. Sourcing Reliable Information of January 2014 Accounting Question Paper And Marksceams
  - Fact-Checking eBook Content of January 2014 Accounting Question Paper And Marksceams
  - 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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