

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: $5\,600 + 20\% \times \left[\frac{1\,768\,000 \times 10/12}{204\,667} + \frac{(2\,098\,000 \times 4/12)}{69\,533} \right]$ 370 200	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)	☒ 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) 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 - 1 620 000 + 870 000 1 mark 1 mark 1 mark			(1 230 000) 1 230 000: 3 marks	☒ Operation one part correct & brackets
Cash flow from investing activities			(4 274 600)	☒ Operations
✓ 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	☒ Operations
✓ 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)	✓ ☒ *

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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**United States. Office of Management
and Budget**

A red circular graphic with a gradient, appearing as a partial circle or a thick curved line, located to the right of the United States Office of Management and Budget text.

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Finance political scientists and researchers will appreciate this detailed information with authoritative data legends presented in tables and graphs

Budget of the United States Government United States. Office of Management and Budget, 2014 *Appendix, Budget of the United States Government, Fiscal Year 2012* Office of Management and Budget (U.S.), 2011-02-14 Contains detailed information on the various appropriations and funds that constitute the budget and is designed primarily for the use of the Appropriations Committee The Appendix contains more detailed financial information on individual programs and appropriation accounts than any of the other budget documents It includes for each agency the proposed text of appropriations language budget schedules for each account new legislative proposals and explanations of the work to be performed and the funds needed and proposed general provisions applicable to the appropriations of entire agencies or group of agencies Information is also provided on certain activities whose outlays are not part of the budget totals

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web x 5 a1 x 5 a1 5 marks 2 a 6 ab 8 17 a1 06 38 617 r or 66 58 11 17 r m1a1 note award m1a0 if r is not seen or equivalent 3 marks b substitute line l in $4.6338261720m1824112a1061382617r5231$ so coordinate is $5.312a1$ note accept coordinate expressed as position vector 3.152

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