

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	$5\,740\,000 - 2\,689\,000$ (4-part mark)	4 051 000 ✓✓
b	$140\,000 - 33\,600$ (4-part mark)	106 400 ✓✓
c	$5\,600 + 11\,000 + 20\% \times (3\,110\,000 - 1\,342\,000)$ (503 800) (3 marks) OR: $5\,600 + 20\% \times [(1\,768\,000 \times 10/12) + (2\,098\,000 \times 4/12)]$ (264 800) (3 marks)	(4-part mark) 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)	(2)
Cash generated from operations	969 600	
Interest paid	(88 500)	
✓ Taxation: $411\,000 + 122\,000 + 128\,000$ ✓ (411 000) (3 marks)	(691 000)	(2)
✓ Dividends: $480\,000 + 750\,000$ ✓ (480 000) (3 marks)	(1 230 000)	(2)
Cash flow from investing activities	(4 274 600)	(2)
✓ Purchase of fixed assets: $4\,051\,000 + 300\,000$ ✓ (4 351 000) (2 marks)	(4 351 000)	(2)
✓ Proceeds from disposal of fixed assets (106 400) (2 marks)	106 400	(2)
Cash flow from financing activities	2 325 000	(2)
✓ Proceeds from the sale of shares (2 400 000) (3 marks)	2 400 000 ✓	(2)
✓ Share buy-back: $50\,000 \times R5.50$ (475 000) (3 marks)	(475 000) ✓	(2)
✓ Change in loan (400 000) (3 marks)	400 000 ✓	(2)
Net change in cash and cash equivalents	(2 989 500)	(2)
Cash and cash equivalents at beginning of year	2 488 000	
Cash and cash equivalents at end of year	(501 500)	✓(2)

31

* Operation from top DBE R12 500 000 OR (R115 000)

Valid alternative details acceptable: If Operation and part correct in this sub-section (figures/details)

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Table of Contents Accounting Grade 11exampler 2014

1. Understanding the eBook Accounting Grade 11exampler 2014
 - The Rise of Digital Reading Accounting Grade 11exampler 2014
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Grade 11exampler 2014
 - 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 Grade 11exampler 2014
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Grade 11exampler 2014

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

- Fact-Checking eBook Content of Accounting Grade 11exampler 2014
- 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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