

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 - 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)	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)	✓ [X] *

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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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Gretchen M. Reevy, Stanley N. Bursten

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web there are two 5 litre engines and two 8 litre diesel engines available they all offer fast response and high torque at low revs they re available in output levels from 210 to 280 hp and up to 1050 nm of torque the engines are energy efficient and

can operate on renewable fuels certified for synthetic diesel hvo and biodiesel rme

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web a common concept all our diesel engines except for the smallest d5 engine in the volvo fl share the same concept they are all inline six cylinder engines based on the same design principle regardless of if you choose a d16 d13 g13 d11 or d8 engine making the most of your power

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web the volvo d5k engine is a four cylinder 5 litre engine with a power output of either 210 or 240 hp ideal for smaller trucks like the volvo fl 12 tonner the d5k is one of the most powerful four cylinder engines on the market for the heavier volvo fl trucks like the 18 tonner the six cylinder 8 litre

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web the b5tl is powered by volvo s new 4 cylinder 5 1 litre d5k 240 engine which is rated at 240 bhp 177 kw the move to a smaller engine is one of the weight reduction measures implemented to the new bus 1 along with its bodybuilding partner wrightbus the whole bus achieves a reduction of 1 000 kg comparing to its predecessor

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web engines d5k 210 240 hp d8k 250 280 320 hp electric at home in the city compact dynamic and every inch a volvo the volvo fl was born for the streets the v shaped lights the clear window areas and the slender cab profile shows that this is a truck built for the city ready for work do you spend a big part of the workdays outside the cab

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web the d5k240 eu6scr is an in line four cylinder diesel engine with a displacement of 5 1 litres equipped with a turbocharger and intercooler the engine produces 240 hp and 900 nm of torque the engine meets the eu exhaust emissions requirements according to the euro 6 standards

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web 105 175 kw crankshaft power 5 13 litres displacement litres dealer locator off road engine range the volvo penta d5 industrial engine is an in line 4 cylinder 5 1 liter engine it features common rail fuel injection overhead camshaft and fixed geometry turbo and the optimized scr dpf technology contributes to efficient combustion

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