

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: $5\ 600 + 20\% \times [(1\ 768\ 000 \times 10/12) + (2\ 098\ 000 \times 4/12)]$ 294 667 = 69 933 $5\ 600 + 11\ 000 + 20\% \times (3\ 110\ 000 - 1\ 342\ 000)$ 353 600 (3 marks)	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) ☑
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 + 1 520 000 - 870 000 OR: -480 000 - 1 520 000 + 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) ☑
✓ 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 ☑
✓ 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) ☑
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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N Colangelo



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Medicine, Board on the Health of Select Populations, Committee on Shipboard Hazard and Defense II (SHAD II), 2016-01-15

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