

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: 2 marks 1 mark 1 mark 1 mark 1 mark 1 mark $5\,600 + 20\% \times \left[\frac{1\,768\,000}{204\,667} \times 10/12 + \frac{(2\,098\,000 \times 4/12)}{69\,533} \right]$	one part correct 370 200 ☑

13

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

CASH FLOW STATEMENT FOR YEAR ENDED 31 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 + 1 520 000 - 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)	✓ ☒ *

31

* Operation from Sep 98 B13 500 98 /B515 900/

Valid alternative details acceptable # Operation one part correct in the sub-section (figures/details)

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Joacim Rocklöv



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Table of Contents Accounting Memorandum Grade 1oct Nov 2014

1. Understanding the eBook Accounting Memorandum Grade 1oct Nov 2014
 - The Rise of Digital Reading Accounting Memorandum Grade 1oct Nov 2014
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Memorandum Grade 1oct Nov 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 Memorandum Grade 1oct Nov 2014
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Memorandum Grade 1oct Nov 2014
 - Personalized Recommendations
 - Accounting Memorandum Grade 1oct Nov 2014 User Reviews and Ratings
 - Accounting Memorandum Grade 1oct Nov 2014 and Bestseller Lists

5. Accessing Accounting Memorandum Grade 1oct Nov 2014 Free and Paid eBooks
 - Accounting Memorandum Grade 1oct Nov 2014 Public Domain eBooks
 - Accounting Memorandum Grade 1oct Nov 2014 eBook Subscription Services
 - Accounting Memorandum Grade 1oct Nov 2014 Budget-Friendly Options
6. Navigating Accounting Memorandum Grade 1oct Nov 2014 eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting Memorandum Grade 1oct Nov 2014 Compatibility with Devices
 - Accounting Memorandum Grade 1oct Nov 2014 Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Memorandum Grade 1oct Nov 2014
 - Highlighting and Note-Taking Accounting Memorandum Grade 1oct Nov 2014
 - Interactive Elements Accounting Memorandum Grade 1oct Nov 2014
8. Staying Engaged with Accounting Memorandum Grade 1oct Nov 2014
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Memorandum Grade 1oct Nov 2014
9. Balancing eBooks and Physical Books Accounting Memorandum Grade 1oct Nov 2014
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Memorandum Grade 1oct Nov 2014
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounting Memorandum Grade 1oct Nov 2014
 - Setting Reading Goals Accounting Memorandum Grade 1oct Nov 2014
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting Memorandum Grade 1oct Nov 2014
 - Fact-Checking eBook Content of Accounting Memorandum Grade 1oct Nov 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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