

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: $5\ 600 + 20\% \times \left[\frac{1\ 768\ 000 \times 10}{12} + \frac{(2\ 098\ 000 \times 4)}{12} \right]$ 294 667 69 933	one part correct 370 200 ✓

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

Cash flow from operating activities	(1 039 900) ✓ Operational
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) ✓ Operation; one part correct & brackets 691 000; 3 marks
✓ 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) ✓ Operation one part correct & brackets 1 230 000; 3 marks
Cash flow from investing activities	(4 274 600) ✓ Operational
✓ Purchase of fixed assets 4 051 000 ✓ + 330 000 ✓ Details & correctly placed: see 4.1 a	(4 381 000) ✓ Operation one part correct & brackets 4 381 000; 2 marks
✓ Proceeds from disposal of fixed assets Details & correctly placed	106 400 ✓ See 4.1b & no brackets
Cash flow from financing activities	2 325 000 ✓ Operational
✓ Proceeds from the sale of shares Details & correctly placed	2 400 000 ✓ ✓ correct & no brackets 2 400 000; 1 mark
✓ Share buy-back 50 000 x R9.50 Details & correctly placed	(475 000) ✓ ✓ correct & brackets 475 000; 1 mark
✓ Change in loan Details & correctly placed	400 000 ✓ ✓ correct & no brackets 400 000; 1 mark
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) ✓ [2] *

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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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Accounts and Papers of the House of Commons Great Britain. Parliament. House of Commons, 1853 **Textbook**
Problem Pack - Kimmel, Accounting 5e Kimmel, Paul D Kimmel, PhD, CPA, Jerry J. Weygandt, Donald E. Kieso, 2013-02-19

The Budget of the United States Government United States. Office of Management and Budget, 2015 **Advanced**
Accounts, 19th Edition (Library Edition) Shukla M.C./ Grewal T.S. & Gupta S.C., This comprehensive edition is the most authoritative text on advanced accounting topics The book continues its legacy and provides a contemporary and comprehensive presentation of a wide spectrum of accounting concepts and applications Detailed fundamentals provide a natural grounding and help in gaining accounting skills and knowledge The book offers a structural presentation with over 500 clear illustrations extensive exercise questions and updated accounting treatments The book could be used to great advantage by accounting professionals Transatlantic Financial Regulation Peter O'Shea, 2021-08-13 This book examines cooperation between the US and the EU on financial regulatory reform notably at the outset and the first three years of the global financial crisis It discusses the development of US EU cooperation on financial regulation over the last few decades at several levels including at heads of state level markets regulator level and at international level and progresses with a detailed examination of cooperation at the outset of the financial crisis It looks at the nature of and motivation for intense US EU cooperation on coordinating a response to the crisis and presents a compelling argument that a defacto alliance was formed which served to benefit respective US and EU interests domestically and in the international financial system Providing a new perspective on financial regulatory reform after the last financial crisis and the relationship of regulatory outcomes to international financial governance this volume will be of use to researchers interested in transatlantic relations financial regulation international relations global governance and the European Union as well as professionals and policymakers working in foreign relations financial markets or banking policy 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 *Fundamental Accounting Principles* WILD, 2017-09-11 **Fundamental Accounting Principles** **A History of British National Audit** David Dewar, Warwick Funnell, 2017 This book provides a detailed history of the struggle by Parliament and the British public to make the Executive accountable for the use of public funds from early historical developments through to modern principles and practice

Decisions and Orders of the National Labor Relations Board ,
States. Office of Management and Budget,2015

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