

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: $5\,600 + 20\% \times \left[\frac{1\,768\,000 \times 10}{12} + \frac{(2\,098\,000 \times 4)}{12} \right]$ $\text{294 667} \quad \quad \quad \text{69 933}$	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) ✓ 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) ✓ Operational; 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) ✓ Operational 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) ✓ Operational 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) ✓ Operational
Cash and cash equivalents at beginning of year	2 488 000
Cash and cash equivalents at end of year	(501 500) ✓ []*

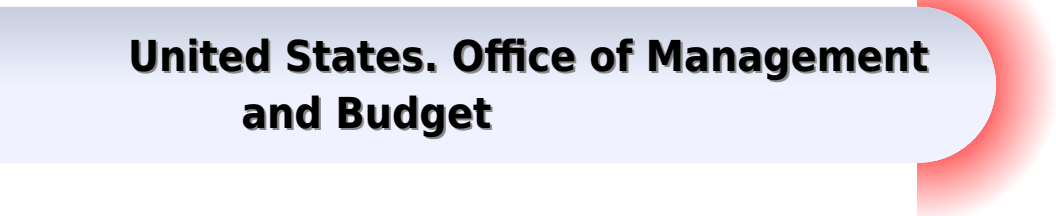
31

* 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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tables and graphs Includes for each Government department and agency the text of proposed 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 groups of agencies Federal agency personnel policy makers think tank advocates lawmakers media organizations and others interested in a line item by line item view of the President s proposed Fiscal year Budget will want this resource in their personal library collection Public and academic libraries will want to make this annual reference product available for the general public in their Government collections Students studying Public Finance political scientists and researchers will appreciate this detailed information with authoritative data legends presented in tables and graphs **United States Code** United States,1953

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Table of Contents 2014 Grade 11 Accounting Memorandum

1. Understanding the eBook 2014 Grade 11 Accounting Memorandum
 - The Rise of Digital Reading 2014 Grade 11 Accounting Memorandum
 - Advantages of eBooks Over Traditional Books
2. Identifying 2014 Grade 11 Accounting Memorandum
 - 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 2014 Grade 11 Accounting Memorandum
 - User-Friendly Interface
4. Exploring eBook Recommendations from 2014 Grade 11 Accounting Memorandum
 - Personalized Recommendations
 - 2014 Grade 11 Accounting Memorandum User Reviews and Ratings
 - 2014 Grade 11 Accounting Memorandum and Bestseller Lists
5. Accessing 2014 Grade 11 Accounting Memorandum Free and Paid eBooks

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