

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	$5\ 600 + 11\ 000 + 20\% \times (3\ 110\ 000 - 1\ 342\ 000)$ $353\ 600 \text{ (3 marks)}$ OR: $5\ 600 + 20\% \times \left[\frac{1\ 768\ 000 \times 10}{12} + \frac{2\ 098\ 000 \times 4}{12} \right]$ $294\ 667 + 69\ 933 = 364\ 600$	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) ✓ [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)

Accounting Gradequestion Paper 2014

Ahmed Naciri



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2025-26 UPPSC LT Grade Commerce. YCT Expert Team , 2025 26 UPPSC LT Grade Commerce 224 395 This book contains the study material based on the asked questions in the previous examination (TGT/PGT/LT Grade/GIC) YCT Expert Team , TGT PGT LT Grade GIC Study Material Commerce **Credit Rating Governance** Ahmed Naciri,2015-01-30 Credit rating agencies play an essential role in the modern financial system and are relied on by creditors and investors on the market In the recent financial crisis their power and reliability were often questioned yet a simple rating downgrade could threaten to bankrupt a whole country This book examines the governance of credit rating agencies as expressed by their ability to fairly ethically and consistently assign higher rates to issuers having lesser default risks However factors such as the drive for increased revenue and market share the inadequate business model the inadequate methodology of assessing risk opacity and inadequate internal monitoring have all been identified as critical governance failures for credit agencies This book explores these issues and proposes some potential solutions and improvements This will be of interest to researchers and advanced students of corporate finance financial economics risk management investment management and banking *SEBI Officer Grade A- General Stream Exam Paper 2: Commerce and Management Practice Sets* Dr Chandresh Agrawal,nandini books,2025-06-27 SGN The Book SEBI Officer Grade A General Stream Exam Paper 2 Commerce and Management Practice Sets Covers Commerce and Management Objective Questions Asked in Various Competitive Exams Answers For All Questions **2025-26 Bihar STET Class IX-X Commerce Solved Papers and Question Bank 384 795**. YCT Expert Team , 2025 26 Bihar STET Class IX X Commerce Solved Papers and Question Bank 384 795 This book contains the previous year solved papers up to 2025 **Central Bank Of India Exam PDF-Officers In Junior Management Grade Scale I-Exam** Chandresh Agrawal,Nandini Books,2025-04-04 The Central Bank Of India Exam PDF Officers In Junior Management Grade Scale I Exam Covers All Sections Of The Exam Except Current Affairs **UPCL AO Exam PDF-Uttarakhand-Accounts Officer Exam Ebook-PDF** Dr Chandresh Agrawal,nandini books,2025-03-05 SGN The Ebook UPCL Uttarakhand AO Accounts Officer Exam Covers All Sections Of The Exam SIDBI Exam PDF-Assistant Manager-Grade 'A' (General Stream) Banking, Finance & Economics Subjects: Ebook-PDF Dr Chandresh Agrawal,nandini books,2025-05-10 SGN The Ebook SIDBI Assistant Manager Grade A General Stream Banking Finance Economics Subjects Covers Objective Questions From Various Competitive Exams With Answers RBI Grade B Officer Exam PDF: eBook-PDF Dr Chandresh Agrawal,nandini books,2025-06-07 SGN The Ebook PDF RBI Grade B Officer Exam Verbal Ability English Section Covers Objective Questions From Various Competitive Exams With Answers *Commerce* YCT Expert Team , 2022 23 TGT PGT LT Grade Commerce Chapter wise Solved Papers

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