

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: $5\,600 + 20\% \times [(1\,768\,000 \times 10/12) + (2\,098\,000 \times 4/12)]$ $294\,667 + 69\,933$ | 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 |
| ✓ Dividends 480 000 ✓ + 750 000 ✓ Details & correctly placed: 480 000 + 1 620 000 - 870 000 OR: -480 000 - 1620 000 + 870 000 1 mark: 1 mark: 1 mark | (1 230 000) ✓ Operational one part correct & brackets |
| 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 |
| ✓ 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 |
| ✓ Share buy-back 50 000 x R9,50 Details & correctly placed | (475 000) ✓ ✓ correct & brackets |
| ✓ Change in loan Details & correctly placed | 400 000 ✓ ✓ correct & no brackets |
| Net change in cash and cash equivalents | (2 969 500) ✓ 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 if Operation one part correct in the sub-section (figures/details)

Accounting Grade11 June Examination 2014

**Mines Bureau, Geological
Survey, Interior Department**



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