

**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 <i>no part marks</i>	4 051 000 ✓✓
b	140 000 – 33 600 <i>no part marks</i>	106 400 ✓✓
c	5 600 + 11 000 + 20% x (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% x [(1 768 000 x 10/12) + (2 098 000 x 4/12)] 294 667 + 69 933	<i>one part correct</i> 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)	✓ <i>Operation</i>
Cash generated from operations	969 600	
Interest paid	(88 500)	
✓ Taxation 441 000 ✓ + 122 000 ✓ + 128 000 ✓ <i>Details &amp; correctly placed</i> 563 000 (2 marks) OR: -441 000 - 122 000 - 128 000	(691 000)	✓ <i>Operation; one part correct &amp; brackets</i>
✓ Dividends 480 000 ✓ + 750 000 ✓ <i>Details &amp; correctly placed</i> -80 000 + 1 620 000 - 870 000 OR: -480 000 - 1620 000 + 870 000 1 mark 1 mark 1 mark	(1 230 000)	✓ <i>Operation one part correct &amp; brackets</i>
Cash flow from investing activities	(4 274 600)	✓ <i>Operation</i>
✓ Purchase of fixed assets 4 051 000 ✓ + 330 000 ✓ <i>Details &amp; correctly placed</i> see 4.1 a	(4 381 000)	✓ <i>Operation one part correct &amp; brackets</i>
✓ Proceeds from disposal of fixed assets <i>Details &amp; correctly placed</i>	106 400	✓ <i>See 4.1b &amp; no brackets</i>
Cash flow from financing activities	2 325 000	✓ <i>Operation</i>
✓ Proceeds from the sale of shares <i>Details &amp; correctly placed</i>	2 400 000 ✓	✓ <i>correct &amp; no brackets</i>
✓ Share buy-back 50 000 x R9,50 <i>Details &amp; correctly placed</i>	(475 000) ✓	✓ <i>correct &amp; brackets</i>
✓ Change in loan <i>Details &amp; correctly placed</i>	400 000 ✓	✓ <i>correct &amp; no brackets</i>
Net change in cash and cash equivalents	(2 989 500)	✓ <i>Operation</i>
Cash and cash equivalents at beginning of year	2 488 000	
Cash and cash equivalents at end of year	(501 500)	✓ [2]*

31

\* Operation from top OR R13 500 OR (R515 000)

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

# November 2014 Accounting Memorandum

**Maheshwari S.N. & Maheshwari S.K. &  
Maheshwari Sharad K.**

**November 2014 Accounting Memorandum:**

## Decoding **November 2014 Accounting Memorandum**: Revealing the Captivating Potential of Verbal Expression

In a period characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its ability to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**November 2014 Accounting Memorandum**," a mesmerizing literary creation penned with a celebrated wordsmith, readers set about an enlightening odyssey, unraveling the intricate significance of language and its enduring affect our lives. In this appraisal, we shall explore the book is central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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