

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	$5\,740\,000 - 2\,689\,000$ (4-part mark)	4 051 000 ✓✓
b	$140\,000 - 33\,600$ (4-part mark)	106 400 ✓✓
c	$5\,600 + 11\,000 + 20\% \times (3\,110\,000 - 1\,342\,000)$ (503 800) (3 marks) OR: $5\,600 + 20\% \times [(1\,768\,000 \times 10/12) + (2\,098\,000 \times 4/12)]$ (264 800) (3 marks)	(4-part mark) 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)	✓ (2)
Cash generated from operations	969 600	
Interest paid	(88 500)	
✓ Taxation: $411\,000 + 122\,000 + 128\,000$ ✓ (Debits & correctly placed) (563 000) (2 marks) COA → 411 000 + 122 000 + 128 000	(691 000)	✓ (2)
✓ Dividends: $480\,000 + 750\,000$ ✓ (Debits & correctly placed) (480 000 + 1 520 000 = 870 000) COA → 480 000 + 1 520 000 = 870 000 (1 230 000) (2 marks)	(1 230 000)	✓ (2)
Cash flow from investing activities	(4 274 600)	✓ (2)
✓ Purchase of fixed assets: $4\,051\,000 + 300\,000$ ✓ (Debits & correctly placed) (4 351 000) (2 marks)	(4 351 000)	✓ (2)
✓ Proceeds from disposal of fixed assets (Debits & correctly placed)	106 400	✓ (2)
Cash flow from financing activities	2 325 000	✓ (2)
✓ Proceeds from the sale of shares (Debits & correctly placed) (2 400 000) (2 marks)	2 400 000 ✓	✓ (2)
✓ Share buy-back: $50\,000 \times R5.50$ (Debits & correctly placed) (475 000) (2 marks)	(475 000) ✓	✓ (2)
✓ Change in loan (Debits & correctly placed) (400 000) (2 marks)	(400 000) ✓	✓ (2)
Net change in cash and cash equivalents	(2 989 500)	✓ (2)
Cash and cash equivalents at beginning of year	2 488 000	
Cash and cash equivalents at end of year	(501 500)	✓ (2)

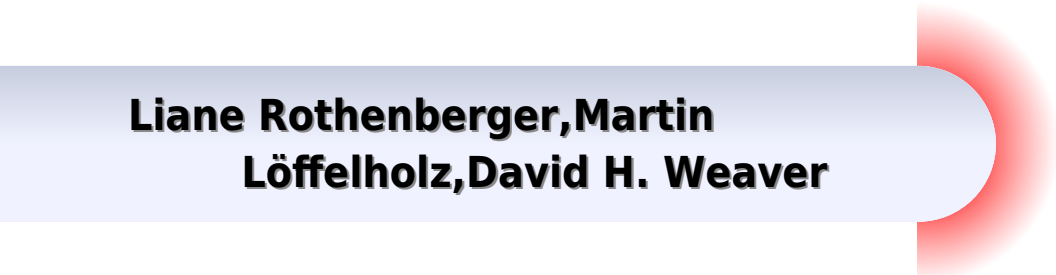
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✓ Operation from top DBE R12 500 000 OR (R12 500)

Valid alternative details acceptable: ✓ Operation and part correct in this sub-section (figures/details)

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**Liane Rothenberger, Martin
Löffelholz, David H. Weaver**



Nov 2014 Accounting Pmarking Scheme A Level:

The Top Books of the Year Nov 2014 Accounting Pmarking Scheme A Level The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous captivating novels captivating the hearts of readers worldwide. Lets delve into the realm of popular books, exploring the engaging narratives that have charmed audiences this year. The Must-Read : Colleen Hoover's "It Ends with Us" This poignant tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover expertly weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can succeed. Uncover the Best : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This spellbinding historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids absorbing storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Discover the Magic : Delia Owens "Where the Crawdads Sing" This evocative coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens crafts a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These bestselling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of compelling stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a exceptional and thrilling novel that will keep you wondering until the very end. The novel is a warning tale about the dangers of obsession and the power of evil.

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