

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	$5\,600 + 11\,000 + 20\% \times (3\,110\,000 - 1\,342\,000)$ $\frac{353\,600}{3 \text{ marks}}$ OR: 2 marks 1 mark 1 mark 1 mark 1 mark 1 mark $5\,600 + 20\% \times \left[\frac{1\,768\,000}{204\,667} \times 10/12 + \frac{(2\,098\,000 \times 4/12)}{69\,556} \right]$	one part correct 370 200 ☑

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4.2 METEOR SUPERMARKETS LTD
CASH FLOW STATEMENT FOR YEAR ENDED 28 FEBRUARY 2014

CASH FLOW STATEMENT FOR YEAR ENDED 31 FEBRUARY 2014		
Cash flow from operating activities		(1 039 900) ✓ Operation
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) ✓ 691 000: 3 marks Operation; one part correct & brackets
✓ 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) ✓ 1 230 000: 3marks Operation one part correct & brackets
Cash flow from investing activities		(4 274 600) ✓ Operation
✓ Purchase of fixed assets 4 051 000 ✓ + 330 000 ✓ Details & correctly placed see 4.1 a		(4 381 000) ✓ 4 381 000: 2 marks Operation 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 ✓ Operation
✓ Proceeds from the sale of shares Details & correctly placed		2 400 000 ✓ 2 400 000: 1 mark correct & no brackets
✓ Share buy-back 50 000 x R9.50 Details & correctly placed		(475 000 ✓) 475 000: 1 mark correct & brackets
✓ Change in loan Details & correctly placed		400 000 ✓ 400 000: 1 mark correct & no brackets
Net change in cash and cash equivalents		(2 989 500) ✓ Operation
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 Sep 98 B13 500 98 /B515 900/

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

Grade 11 Accounting Question Paper N Memorandum 2014

Marcel A. Müller



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trade and technology has left a significant portion of the American workforce disenfranchised and skeptical of governments and corporations alike And yet both have a role to play in improving the country for all Sawhill argues for a policy agenda based on mainstream values such as family education and work While many have lost faith in government programs designed to help them there are still trusted institutions on both the local and federal level that can deliver better job opportunities and higher wages to those who have been left behind At the same time the private sector needs to reexamine how it trains and rewards employees This book provides a clear headed and middle way path to a better functioning society in which personal responsibility is honored and inclusive capitalism and more broadly shared growth are once more the norm

Scientific and Technical Aerospace Reports ,1975 Lists citations with abstracts for aerospace related reports obtained from world wide sources and announces documents that have recently been entered into the NASA Scientific and Technical Information Database **The Half Has Never Been Told** Edward E Baptist,2016-10-25 A groundbreaking history demonstrating that America s economic supremacy was built on the backs of enslaved people Winner of the 2015 Avery O Craven Prize from the Organization of American Historians Winner of the 2015 Sidney Hillman Prize Americans tend to cast slavery as a pre modern institution the nation s original sin perhaps but isolated in time and divorced from America s later success But to do so robs the millions who suffered in bondage of their full legacy As historian Edward E Baptist reveals in *The Half Has Never Been Told* the expansion of slavery in the first eight decades after American independence drove the evolution and modernization of the United States In the span of a single lifetime the South grew from a narrow coastal strip of worn out tobacco plantations to a continental cotton empire and the United States grew into a modern industrial and capitalist economy Told through the intimate testimonies of survivors of slavery plantation records newspapers as well as the words of politicians and entrepreneurs *The Half Has Never Been Told* offers a radical new interpretation of American history

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