

#### 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 <span style="background-color: yellow;">no part marks</span>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 4 051 000 ✓✓                                                                                                   |
| b   | 140 000 – 33 600 <span style="background-color: yellow;">no part marks</span>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 106 400 ✓✓                                                                                                     |
| c   | $5\,600 + 11\,000 + 20\% \times (3\,110\,000 - 1\,342\,000)$ <div style="text-align: center; margin-top: -10px;"> <span style="margin: 0 10px;">353 600 (3 marks)</span> </div> <p>OR:</p> <div style="display: flex; justify-content: space-around; font-size: small;"> <span>2 marks</span> <span>1 mark</span> <span>1 mark</span> <span>1 mark</span> <span>1 mark</span> <span>1 mark</span> </div> $5\,600 + 20\% \times [(1\,768\,000 \times 10/12) + (2\,098\,000 \times 4/12)]$ <div style="display: flex; justify-content: space-around; font-size: x-small; margin-top: -10px;"> <span>204,667</span> <span>69,933</span> </div> | <span style="background-color: yellow;">one part correct</span><br>370 200 <input checked="" type="checkbox"/> |

12

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

| CASH FLOW STATEMENT FOR YEAR ENDED 31 FEBRUARY 2014                                                                                                        |                                   |                                                                                       |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------------------------------------------------------------|
| <b>Cash flow from operating activities</b>                                                                                                                 | (1 039 900)                       | <input checked="" type="checkbox"/> <b>Operational</b>                                |
| Cash generated from operations                                                                                                                             | 969 600                           |                                                                                       |
| Interest paid                                                                                                                                              | (88 500)                          |                                                                                       |
| ✓ Taxation 441 000 ✓ + 122 000 ✓ + 128 000 ✓<br>Details & correctly placed 563 000 (2 marks)<br>OR -441 000 - 122 000 - 128 000                            | (691 000)<br>691 000: 3 marks     | <input checked="" type="checkbox"/> <b>Operation; one part correct &amp; brackets</b> |
| ✓ Dividends 480 000 ✓ + 750 000 ✓<br>Details & correctly placed 480 000 + 1 520 000 - 870 000<br>OR - 480 000 - 1620 000 + 870 000<br>1 mark 1 mark 1 mark | (1 230 000)<br>1 230 000: 3marks  | <input checked="" type="checkbox"/> <b>Operation one part correct &amp; brackets</b>  |
| <b>Cash flow from investing activities</b>                                                                                                                 | (4 274 600)                       | <input checked="" type="checkbox"/> <b>Operational</b>                                |
| ✓ Purchase of fixed assets 4 051 000 <input checked="" type="checkbox"/> + 330 000 ✓<br>Details & correctly placed see 4.1 a                               | (4 381 000)<br>4 381 000: 2 marks | <input checked="" type="checkbox"/> <b>Operation one part correct &amp; brackets</b>  |
| ✓ Proceeds from disposal of fixed assets<br>Details & correctly placed                                                                                     | 106 400                           | <input checked="" type="checkbox"/> <b>See 4.1b &amp; no brackets</b>                 |
| <b>Cash flow from financing activities</b>                                                                                                                 | 2 325 000                         | <input checked="" type="checkbox"/> <b>Operational</b>                                |
| ✓ Proceeds from the sale of shares<br>Details & correctly placed                                                                                           | 2 400 000 ✓<br>2 400 000: 1 mark  | <input checked="" type="checkbox"/> <b>correct &amp; no brackets</b>                  |
| ✓ Share buy-back 50 000 x R9.50<br>Details & correctly placed                                                                                              | (475 000 ✓)<br>475 000: 1 mark    | <input checked="" type="checkbox"/> <b>correct &amp; brackets</b>                     |
| ✓ Change in loan<br>Details & correctly placed                                                                                                             | 400 000 ✓<br>400 000: 1 mark      | <input checked="" type="checkbox"/> <b>correct &amp; no brackets</b>                  |
| <b>Net change in cash and cash equivalents</b>                                                                                                             | (2 989 500)                       | <input checked="" type="checkbox"/> <b>Operation</b>                                  |
| <b>Cash and cash equivalents at beginning of year</b>                                                                                                      | 2 488 000                         |                                                                                       |
| <b>Cash and cash equivalents at end of year</b>                                                                                                            | (501 500)                         | ✓ <input checked="" type="checkbox"/> *                                               |

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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 12 Accounting Caps Exemplar Plus Memorandum

**S Ben Porath**



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web stagione 2 dopo aver sigillato il wall rose l obiettivo di eren non è cambiato annientare tutti i giganti che hanno divorato i suoi compagni ancora una volta il genere umano ha conosciuto l orrore portato dalla calamità dei giganti per questo il corpo di ricerca è deciso a scoprire la verità a tutti i costi

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web l attacco dei giganti 〇〇〇〇 shingeki no kyojin è un manga di genere dark fantasy postapocalittico scritto e disegnato da hajime isayama serializzato in giappone sulla rivista bessatsu shōnen magazine di kōdansha dal 9 settembre 2009 al 9 aprile 2021

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