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 merks	4 051 000	11
ь	140 000 - 33 600	no part marks	106 400	11
c	5 600 + 11 000 + 20% x (3 110 000 - 353 600 (3 OR: 2 marks 1 mark 1 mark 1 mark 5 600 + 20% x [(1 768 000 x 10/12) + 294 667	marks) 1 mark 1 mark	one part correct 370 200	E3

Cash flow from operating activities	(1 039 900)	Contractore
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 p
✓ Dividends 480 000 ✓ + 750 000 ✓ ✓ Details 8 correctly placed 480 000 + 1 620 000 - 870 000 OR - 480 000 - 1620 000 + 870 000 1 mask 1 mark 1 mark	(1 230 000) 1 230 000: 3marks	Cipe callon one p correct & bracks
Cash flow from investing activities	(4 274 600)	
✓ Purchase of fixed assets 4 051 000☑ + 330 000 ✓ Details & correctly placed	(4 381 000) 4 381 000: 2	Operation one p
 Proceeds from disposal of fixed assets Details & correctly placed 	106 400	See 4, 10-8 re brackets
Cash flow from financing activities	2 325 000	Coor stone
Proceeds from the sale of shares Details & correctly placed.	2 400 000 / mass	correct & restreet
✓ Share buy-back 50 000 x P9,50	(475 000√)	correct & brack
Change in loan	400 000 / mass	correct & no brad
Net change in cash and cash equivalents	(2 989 500)	E3
Cash and cash equivalents at beginning of year	2 488 000	Coordion
Cash and cash equivalents at end of year	(501 500)	V [7]*

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

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

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Julia Schneider

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