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
а	6 740 000 - 2 689 000 no part marks	4 051 000 🗸
ь	140 000 - 33 600 no part marks	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 5 600 + 20% x [(1 768 000 x 10/12) + (2 098 000 x 4/12)]	one part correct 370 200

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	(1 230 000) 1 230 000: 3marks	Operation one part correct & brackets
Cash flow from investing activities	(4 274 600)	Operations
✓ Purchase of fixed assets 4 051 000☑ + 330 000✓ Details & correctly placed see 4.1 a	(4 381 000) 4 381 000: 2	Operation one part correct & brackets
 ✓ Proceeds from disposal of fixed assets Details & correctly placed 	106 400	See 4. to 8, no brackets
Cash flow from financing activities	2 325 000	Contation#
✓ Proceeds from the sale of shares Octals 5 correctly placed	The second control of the second	correct & no bracket
✓ Share buy-back 50 000 x R9,50 Details & correctly placed	(475 000 /)	correct & bracket
✓ Change in loan Details & correctly placed	400 000 / mark	correct & no bracket
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]*

Operation from top OR R13 500 OR (R515 000)

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

31

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