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 - | |
| ь | 140 000 - 33 600 no part marks | 106 400 🗸 | |
| c | 5 600 + 11 000 + 20% x (3 110 000 - 1 342 000) OR: 2 marks 1 mark 1 mark 1 mark 1 mark 1 mark 5 600 + 20% x ((1 768 000 x 10/12) + (2 098 000 x 4/12)) | 370 200 🗹 | |

| Cash flow from operating activities | (1 039 900) | |
|---|----------------------------------|--------------------------------|
| 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 correct & brack |
| ✓ Dividends 480 000 ✓ + 750 000 ✓ ✓ Details & correctly placed | (1 230 000) 1 230 000; 3marks | Operation one correct & brack |
| Cash flow from investing activities | (4 274 600) | |
| ✓ Purchase of fixed assets 4 051 000☑ + 330 000✓ Details & correctly placed see 4.1 a | (4 381 000) 4381 000: 2 | Operation one correct & brack |
| ✓ Proceeds from disposal of fixed assets Details & correctly placed | 106 400 | See 4 10 & n |
| Cash flow from financing activities | 2 325 000 | © Control of Control |
| Proceeds from the sale of shares Details & correctly placed. | 2 400 000 1 | correct & no bra |
| ✓ Share buy-back 50 000 x R9,50 Details & correctly placed | (475 000 /) | correct & bras |
| ✓ Change in loan Details & correctly placed | 400 000 | correct & no brai |
| Net change in cash and cash equivalents | (2 989 500) | Coperation Coperation |
| 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)

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Memorandum Accounting Mpumalanga Trial 2014

Clemens Wendtner

Memorandum Accounting Mpumalanga Trial 2014:

Enjoying the Beat of Appearance: An Psychological Symphony within Memorandum Accounting Mpumalanga Trial 2014

In some sort of eaten by monitors and the ceaseless chatter of fast transmission, the melodic beauty and mental symphony created by the published term often disappear in to the backdrop, eclipsed by the persistent noise and distractions that permeate our lives. But, situated within the pages of **Memorandum Accounting Mpumalanga Trial 2014** a wonderful fictional treasure full of raw thoughts, lies an immersive symphony waiting to be embraced. Constructed by an outstanding composer of language, that interesting masterpiece conducts visitors on a psychological journey, well unraveling the hidden melodies and profound impact resonating within each carefully crafted phrase. Within the depths with this touching analysis, we will explore the book is central harmonies, analyze their enthralling publishing style, and submit ourselves to the profound resonance that echoes in the depths of readers souls.

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