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)

31

Memorandum Accounting Grade 1exam Paper 2013

Thomas Griffiths

Memorandum Accounting Grade 1exam Paper 2013:

Decoding Memorandum Accounting Grade 1exam Paper 2013: Revealing the Captivating Potential of Verbal Expression

In a time characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its ability to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "Memorandum Accounting Grade 1exam Paper 2013," a mesmerizing literary creation penned by a celebrated wordsmith, readers embark on an enlightening odyssey, unraveling the intricate significance of language and its enduring affect our lives. In this appraisal, we shall explore the book is central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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Table of Contents Memorandum Accounting Grade 1exam Paper 2013

- 1. Understanding the eBook Memorandum Accounting Grade 1exam Paper 2013
 - The Rise of Digital Reading Memorandum Accounting Grade 1exam Paper 2013
 - Advantages of eBooks Over Traditional Books
- 2. Identifying Memorandum Accounting Grade 1exam Paper 2013
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
- 3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Memorandum Accounting Grade 1exam Paper 2013
 - User-Friendly Interface
- 4. Exploring eBook Recommendations from Memorandum Accounting Grade 1exam Paper 2013
 - Personalized Recommendations
 - Memorandum Accounting Grade 1exam Paper 2013 User Reviews and Ratings
 - Memorandum Accounting Grade 1exam Paper 2013 and Bestseller Lists

- 5. Accessing Memorandum Accounting Grade 1exam Paper 2013 Free and Paid eBooks
 - Memorandum Accounting Grade 1exam Paper 2013 Public Domain eBooks
 - Memorandum Accounting Grade 1exam Paper 2013 eBook Subscription Services
 - Memorandum Accounting Grade 1exam Paper 2013 Budget-Friendly Options
- 6. Navigating Memorandum Accounting Grade 1exam Paper 2013 eBook Formats
 - o ePub, PDF, MOBI, and More
 - Memorandum Accounting Grade 1exam Paper 2013 Compatibility with Devices
 - Memorandum Accounting Grade 1exam Paper 2013 Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Memorandum Accounting Grade 1exam Paper 2013
 - Highlighting and Note-Taking Memorandum Accounting Grade 1exam Paper 2013
 - Interactive Elements Memorandum Accounting Grade 1exam Paper 2013
- 8. Staying Engaged with Memorandum Accounting Grade 1exam Paper 2013
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - \circ Following Authors and Publishers Memorandum Accounting Grade 1exam Paper 2013
- 9. Balancing eBooks and Physical Books Memorandum Accounting Grade 1exam Paper 2013
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Memorandum Accounting Grade 1exam Paper 2013
- 10. Overcoming Reading Challenges
 - o Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Memorandum Accounting Grade 1exam Paper 2013
 - Setting Reading Goals Memorandum Accounting Grade 1exam Paper 2013
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Memorandum Accounting Grade 1exam Paper 2013
 - Fact-Checking eBook Content of Memorandum Accounting Grade 1exam Paper 2013
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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