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

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 - Advantages of eBooks Over Traditional Books
- 2. Identifying Accounting Grade 12 September 2014 Mpumalanga Memorandum
 - 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 Accounting Grade 12 September 2014 Mpumalanga Memorandum
 - User-Friendly Interface
- 4. Exploring eBook Recommendations from Accounting Grade 12 September 2014 Mpumalanga Memorandum
 - Personalized Recommendations
 - Accounting Grade 12 September 2014 Mpumalanga Memorandum User Reviews and Ratings
 - Accounting Grade 12 September 2014 Mpumalanga Memorandum and Bestseller Lists
- 5. Accessing Accounting Grade 12 September 2014 Mpumalanga Memorandum Free and Paid eBooks

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- Accounting Grade 12 September 2014 Mpumalanga Memorandum eBook Subscription Services
- Accounting Grade 12 September 2014 Mpumalanga Memorandum Budget-Friendly Options
- 6. Navigating Accounting Grade 12 September 2014 Mpumalanga Memorandum eBook Formats
 - o ePub, PDF, MOBI, and More
 - Accounting Grade 12 September 2014 Mpumalanga Memorandum Compatibility with Devices
 - o Accounting Grade 12 September 2014 Mpumalanga Memorandum Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Grade 12 September 2014 Mpumalanga Memorandum
 - Highlighting and Note-Taking Accounting Grade 12 September 2014 Mpumalanga Memorandum
 - Interactive Elements Accounting Grade 12 September 2014 Mpumalanga Memorandum
- 8. Staying Engaged with Accounting Grade 12 September 2014 Mpumalanga Memorandum
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Grade 12 September 2014 Mpumalanga Memorandum
- 9. Balancing eBooks and Physical Books Accounting Grade 12 September 2014 Mpumalanga Memorandum
 - Benefits of a Digital Library
 - \circ Creating a Diverse Reading Collection Accounting Grade 12 September 2014 Mpumalanga Memorandum
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Accounting Grade 12 September 2014 Mpumalanga Memorandum
 - Setting Reading Goals Accounting Grade 12 September 2014 Mpumalanga Memorandum
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Accounting Grade 12 September 2014 Mpumalanga Memorandum
 - Fact-Checking eBook Content of Accounting Grade 12 September 2014 Mpumalanga Memorandum
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - $\circ \ \ Utilizing \ eBooks \ for \ Skill \ Development$

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

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