#### 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 STATEMENT FOR YEAR ENDED 28 Cash flow from operating activities	(1 039 900)	Committee
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 some disk bracks
✓ 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	Operation one p some disk 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
<ul> <li>Proceeds from disposal of fixed assets</li> <li>Details &amp; correctly placed</li> </ul>	106 400	See 4, 10-8, re brockets
Cash flow from financing activities	2 325 000	Coor stone
Proceeds from the sale of shares     Details 5 correctly placed.	2 400 000 / mark	correct & restreet
✓ Share buy-back 50 000 x P9,50	(475 000√)	correct & brack
Change in loan	400 000 v	correct & no brad
Net change in cash and cash equivalents	(2 989 500)	
Cash and cash equivalents at beginning of year	2 488 000	Coordion
Cash and cash equivalents at end of year	(501 500)	V 177*

\* 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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**JA Banks** 

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