

3.2.1 Change in receivable  
 $(390\,000 - 418\,000) = (28\,000) \text{ out}$

3.2.2 Change in payable  
 $(359\,200 - 536\,000) = 176\,800 \text{ in}$

3.3.1 Taxation paid  $(-1085\,000)$

# Grade 12 Accounting

## Cash flow statement part 2

### Term 1 / Exam

#### INFORMATION

- A. Extract from the Statement of Comprehensive Income for the year ended 31 March 2021:

	R
Depreciation	700 000
On vehicles	475 000
On equipment	225 000
Net profit before tax	2 900 000
Income tax	1 085 000
Net profit after tax	2 815 000

- B. Extract from the Statement of Financial Position:

	31 March 2021	31 March 2020
	R	R
Fixed assets at carrying value	8 900 000	8 575 000
Inventories	580 700	651 200
Debtors, control	478 000	540 000
Creditors, control	500 000	550 000
Income received in advance	75 000	0
Sales income tax	584 000 (25)	150 000 (25)
Debtors at amortised costs	10 500 000	1 870 000
Other non-current assets	1 000 000	1 000 000
Current assets	2 738 700	2 001 200
Total	11 638 700	10 676 000

- C. Notes:

- 100 000 shares were in issue on 31 March 2020.

- On 1 April 2020, 50% more than the 100 000 shares were issued.

- D. Dividends paid/provided were as follows for the financial year:

DATE	DIVIDEND PER SHARE	AMOUNT
15 August 2020	10 cents	RT
31 March 2021	12 cents	1 080 000

- Extensions to the buildings were completed at a cost of R1 500 000 during the financial year.
- Equipment was sold at carrying value during the financial year.
- No other fixed assets were purchased or sold.

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**Maria G. Bartolini Bussi, Xu Hua Sun**



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## **Table of Contents Grade Accounting Exemplar 2012**

1. Understanding the eBook Grade Accounting Exemplar 2012
  - The Rise of Digital Reading Grade Accounting Exemplar 2012
  - Advantages of eBooks Over Traditional Books
2. Identifying Grade Accounting Exemplar 2012
  - 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 Grade Accounting Exemplar 2012
  - User-Friendly Interface
4. Exploring eBook Recommendations from Grade Accounting Exemplar 2012
  - Personalized Recommendations

- Grade Accounting Exemplar 2012 User Reviews and Ratings
- Grade Accounting Exemplar 2012 and Bestseller Lists
- 5. Accessing Grade Accounting Exemplar 2012 Free and Paid eBooks
  - Grade Accounting Exemplar 2012 Public Domain eBooks
  - Grade Accounting Exemplar 2012 eBook Subscription Services
  - Grade Accounting Exemplar 2012 Budget-Friendly Options
- 6. Navigating Grade Accounting Exemplar 2012 eBook Formats
  - ePub, PDF, MOBI, and More
  - Grade Accounting Exemplar 2012 Compatibility with Devices
  - Grade Accounting Exemplar 2012 Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Grade Accounting Exemplar 2012
  - Highlighting and Note-Taking Grade Accounting Exemplar 2012
  - Interactive Elements Grade Accounting Exemplar 2012
- 8. Staying Engaged with Grade Accounting Exemplar 2012
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Grade Accounting Exemplar 2012
- 9. Balancing eBooks and Physical Books Grade Accounting Exemplar 2012
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Grade Accounting Exemplar 2012
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Grade Accounting Exemplar 2012
  - Setting Reading Goals Grade Accounting Exemplar 2012
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Grade Accounting Exemplar 2012
  - Fact-Checking eBook Content of Grade Accounting Exemplar 2012

- 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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name by nicholas sparks it follows the life of a soldier channing tatum after he falls in love with a young woman amanda

seyfried they decide to exchange letters to each other after he is deployed to the war

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