

assignment sample



SAMPLE ANSWER (FOR TUTOR'S REFERENCE ONLY)

	July	August	September	October	November	December	January	February	March	April	May	June
Cash inflows												
Sales	400	2 000	2 400	1 000	1 400	1 600	1 000	1 000	1 300	1 400	1 400	1 600
Owner capital	2 000											
Loan	3 000											
Total inflows	5 400	2 000	2 400	1 000	1 400	1 600	1 000	1 000	1 300	1 400	1 400	1 600
Cash outflows												
Purchase of van	4 000											
Van paintwork	500											
Attendance at comps		400	400									
Equipment	1 200											
Materials	400	440	560	300	420	480	300	300	390	420	420	480
Advertising	140	105	35	35	35	35	35	35	35	35	35	35
Wage	700	700	700	700	700	700	700	700	700	700	700	700
Rent	100	100	100	100	100	100	100	100	100	100	100	100
Van road tax	200											
Fuel	80	240	320	200	280	320	200	200	260	280	280	320
Loan repayments				90	90	90	90	90	90	90	90	90
Insurance	900											
Total outflows	8 220	1 985	2 115	1 425	1 625	1 725	1 425	1 425	1 575	1 625	1 625	1 725
Net cash flow	-2 820	15	285	-425	-225	-125	-425	-425	-275	-225	-225	-125
Opening balance	0	-2 820	-2 805	-2 520	-2 945	-3 170	-3 295	-3 720	-4 145	-4 420	-4 645	-4 870
Closing balance	-2 820	-2 805	-2 520	-2 945	-3 170	-3 295	-3 720	-4 145	-4 420	-4 645	-4 870	-4 995