

**QUESTION 3****3.1 3.1.1 SHARE CAPITAL****AUTHORISED SHARE CAPITAL**

750 000 ordinary shares

**ISSUED SHARE CAPITAL**

450 000 ✓	Ordinary shares in issue on 1 March 2013	3 215 000 ✓	
80 000	Ordinary shares issued during the year	760 000 ✓✓	
(75 000)	Ordinary shares re-purchased (average price of R7,50 ✓)	operation (562 500) ✓☑	
5 000 more than opening figure 455 000 ☑	Ordinary shares in issue on 28 February 2014	Operation, one part correct OR shares x avg price used 3 412 500	☑
			9

**3.1.2 RETAINED INCOME**

Balance on 1 March 2013	322 500		
Net profit after tax	812 700 ✓✓		
Shares repurchased 75 000 ✓ x 2,90 ☑ operation one part correct and in brackets if R10,40-avg price above, must be at 2R9,01 per share	(217 500) ☑ 217 500 2 marks 2,90 2 marks		
Ordinary share dividends operation one part correct and in brackets	(482 000) ☑		
Interim dividends / Paid	270 000 ✓		
Final dividends / Declared 530 000 ☑ see 3.1.1 x 40 cents ✓	one part correct 212 000 ☑		
Balance on 28 February 2014 operation	435 700 ☑		11
(Foreign entries: -1 (-2 max))			

# Accounting Exampla2014

**Peter Atrill**



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**Accounting for Business** Peter Atrill,1996      *Understanding And Interpreting Accounts In A Week* Roger Mason,Roger Mason Ltd,2013-02-22 The book will explain the contents of a set of accounts particularly published statutory accounts It will explain how to get behind the figures use them constructively and understand their significance It will systematically work through a set of accounts and show how the figures should be used and interpreted Sunday The Right Approach Monday Introduction to published accounts Tuesday Income statement Wednesday Statement of Financial Position Thursday The remainder of a set of accounts Friday Cash and investment ratios Saturday In depth work with public accounts

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*Accounting* Lanny M. Solomon, Richard J. Vargo, Larry M. Walther, 1985      **Financial Accounting**, 2017      Financial Accounting Leo T. Gallant, Jane L. Reimers, Kenneth E. (Kenneth Eugene) MacAulay, 2005      Financial Accounting, Revised (reprint) and Working Papers Package Walter T. Harrison, Jr., Charles T. Horngren, 1997-11-25      Essentials of Financial Accounting Kermit D. Larson, 1997      Manual of Accounting PricewaterhouseCoopers LLP. UK Accounting Consulting Services, 2010-07      **Fundamentals of Financial Accounting with Annual Report + Connect Plus** Fred Phillips, Robert Libby, Patricia Libby, 2010-03-08      *Advanced Accounting ...* Lawrence Robert Dicksee, 1907      Financial Accounting Michael Gibbins, 1992      Accounting Paul D. Kimmel, Jerry J. Weygandt, Jill E. Mitchell, 2021-12-06 Accounting Tools for Business Decision Making by Paul Kimmel Jerry Weygandt and Jill Mitchell provides a practical introduction to financial and managerial accounting with a focus on how to use accounting information to make business decisions Through significant course updates the 8th Edition presents an active hands on approach to spark efficient and effective learning and develops the necessary skills to inspire and prepare students to be the accounting and business professionals of tomorrow To ensure maximum understanding students work through integrated assessment at different levels of difficulty right at the point of learning The course s varied assessment also presents homework and assessment within real world contexts to help students understand the why and the how of accounting information and business application Throughout the course students also work through various hands on activities including Cookie Creations Cases Expand Your Critical Thinking Questions Excel Templates and Analytics in Action problems all within the accounting context These applications all map to chapter material making it easier for instructors to determine where and how to incorporate key skill development in their syllabus With Kimmel Accounting students will understand the foundations of introductory accounting and develop the necessary tools for business decision making no matter what path they take      Accounting Billie M. Cunningham, Loren A. Nikolai, John D. Bazley, 2000

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