

**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<br>(562 500) ✓☑  |   |
| 5 000 more than opening figure<br>455 000 ☑ | Ordinary shares in issue on 28 February 2014            | Operation; one part correct<br>OR shares x avg price used<br>3 412 500 | ☑ |
|   |   |  | 9 |

**3.1.2 RETAINED INCOME**

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

(Foreign entries: -1 (-2 max))

# Memorandum Of Accounting Grade 1september 2014

**CL Gary**



**Memorandum Of Accounting Grade 1september 2014:**

## Adopting the Tune of Expression: An Mental Symphony within **Memorandum Of Accounting Grade 1september 2014**

In a global eaten by monitors and the ceaseless chatter of quick communication, the melodic elegance and psychological symphony produced by the published word frequently fade into the back ground, eclipsed by the relentless noise and disturbances that permeate our lives. However, situated within the pages of **Memorandum Of Accounting Grade 1september 2014** a wonderful fictional prize full of fresh feelings, lies an immersive symphony waiting to be embraced. Crafted by a masterful composer of language, that captivating masterpiece conducts readers on a psychological journey, well unraveling the concealed tunes and profound affect resonating within each cautiously constructed phrase. Within the depths of this poignant review, we shall examine the book is key harmonies, analyze its enthralling writing fashion, and submit ourselves to the profound resonance that echoes in the depths of readers souls.

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