

**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 Ord 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 at R0,01 per share	(217 500) ☑ 217 500 2 marks Zero 0 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)

# Grade 12 Accounting Paper For First Term 2014

**Xiang Xie**



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1. Understanding the eBook Grade 12 Accounting Paper For First Term 2014
  - The Rise of Digital Reading Grade 12 Accounting Paper For First Term 2014
  - Advantages of eBooks Over Traditional Books
2. Identifying Grade 12 Accounting Paper For First Term 2014
  - 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 12 Accounting Paper For First Term 2014
  - User-Friendly Interface
4. Exploring eBook Recommendations from Grade 12 Accounting Paper For First Term 2014
  - Personalized Recommendations
  - Grade 12 Accounting Paper For First Term 2014 User Reviews and Ratings
  - Grade 12 Accounting Paper For First Term 2014 and Bestseller Lists
5. Accessing Grade 12 Accounting Paper For First Term 2014 Free and Paid eBooks
  - Grade 12 Accounting Paper For First Term 2014 Public Domain eBooks
  - Grade 12 Accounting Paper For First Term 2014 eBook Subscription Services
  - Grade 12 Accounting Paper For First Term 2014 Budget-Friendly Options
6. Navigating Grade 12 Accounting Paper For First Term 2014 eBook Formats

- ePub, PDF, MOBI, and More
  - Grade 12 Accounting Paper For First Term 2014 Compatibility with Devices
  - Grade 12 Accounting Paper For First Term 2014 Enhanced eBook Features
7. Enhancing Your Reading Experience
    - Adjustable Fonts and Text Sizes of Grade 12 Accounting Paper For First Term 2014
    - Highlighting and Note-Taking Grade 12 Accounting Paper For First Term 2014
    - Interactive Elements Grade 12 Accounting Paper For First Term 2014
  8. Staying Engaged with Grade 12 Accounting Paper For First Term 2014
    - Joining Online Reading Communities
    - Participating in Virtual Book Clubs
    - Following Authors and Publishers Grade 12 Accounting Paper For First Term 2014
  9. Balancing eBooks and Physical Books Grade 12 Accounting Paper For First Term 2014
    - Benefits of a Digital Library
    - Creating a Diverse Reading Collection Grade 12 Accounting Paper For First Term 2014
  10. Overcoming Reading Challenges
    - Dealing with Digital Eye Strain
    - Minimizing Distractions
    - Managing Screen Time
  11. Cultivating a Reading Routine Grade 12 Accounting Paper For First Term 2014
    - Setting Reading Goals Grade 12 Accounting Paper For First Term 2014
    - Carving Out Dedicated Reading Time
  12. Sourcing Reliable Information of Grade 12 Accounting Paper For First Term 2014
    - Fact-Checking eBook Content of Grade 12 Accounting Paper For First Term 2014
    - 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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