

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 ≥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)

Memorandum Of Accounting Control Test 2014

Thomas Griffiths



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Table of Contents Memorandum Of Accounting Control Test 2014

1. Understanding the eBook Memorandum Of Accounting Control Test 2014
 - The Rise of Digital Reading Memorandum Of Accounting Control Test 2014
 - Advantages of eBooks Over Traditional Books
2. Identifying Memorandum Of Accounting Control Test 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 Memorandum Of Accounting Control Test 2014
 - User-Friendly Interface
4. Exploring eBook Recommendations from Memorandum Of Accounting Control Test 2014
 - Personalized Recommendations
 - Memorandum Of Accounting Control Test 2014 User Reviews and Ratings
 - Memorandum Of Accounting Control Test 2014 and Bestseller Lists

5. Accessing Memorandum Of Accounting Control Test 2014 Free and Paid eBooks
 - Memorandum Of Accounting Control Test 2014 Public Domain eBooks
 - Memorandum Of Accounting Control Test 2014 eBook Subscription Services
 - Memorandum Of Accounting Control Test 2014 Budget-Friendly Options
6. Navigating Memorandum Of Accounting Control Test 2014 eBook Formats
 - ePub, PDF, MOBI, and More
 - Memorandum Of Accounting Control Test 2014 Compatibility with Devices
 - Memorandum Of Accounting Control Test 2014 Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Memorandum Of Accounting Control Test 2014
 - Highlighting and Note-Taking Memorandum Of Accounting Control Test 2014
 - Interactive Elements Memorandum Of Accounting Control Test 2014
8. Staying Engaged with Memorandum Of Accounting Control Test 2014
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Memorandum Of Accounting Control Test 2014
9. Balancing eBooks and Physical Books Memorandum Of Accounting Control Test 2014
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Memorandum Of Accounting Control Test 2014
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Memorandum Of Accounting Control Test 2014
 - Setting Reading Goals Memorandum Of Accounting Control Test 2014
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Memorandum Of Accounting Control Test 2014
 - Fact-Checking eBook Content of Memorandum Of Accounting Control Test 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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