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	44
(75 000)	Ordinary shares re-purchased (average price of R7,50√)	(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 ang price used 3 412 500	図

3.1.2 RETAINED INCOME

Balance on 1 March 2013	322 500	
Net profit after tax	812 700 -	
Shares repurchased operation one part correct and in brackets 75 000 ✓ x 2,90 ☑ if R10,40-avg price above; must be at ≥R0.01 per share	(217 500) 217 500 2 marks S2 2ero 6 marks	
Ordinary share dividends operation one part correct and in brackets	(482 000) 🖾	
Interim dividends / Paid	270 000 -	
Final dividends / Declared 530 000	212 000 S	
Balance on 28 February 2014 operation	435 700 ⊠	

Foreign entries -1 (-2 max)

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Kimmel, Paul D Kimmel, PhD, CPA, Jerry
J. Weygandt, Donald E. Kieso

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Wiley CIAexcel Exam Review 2014 S. Rao Vallabhaneni, 2014-05-08 The definitive Certified Internal Auditor Exam preparation guide Designed to help you rigorously and thoroughly prepare for the Certified Internal Auditor CIA Exam Wiley CIA Exam Review 2014 Part 2 Internal Audit Practice covers the key topics on Part II of the exam These include conducting engagements carrying out specific engagements monitoring engagement outcomes fraud knowledge elements and engagement tools Features a full exploration of theory and concepts Prepares students to properly understand the weight given to topics on the exam and react accordingly Includes indications of the level of difficulty for each topic in order to properly manage study time and focus areas Offers comprehensive coverage of exam material along with a glossary of applicable terminology Expert author S Rao Vallabhaneni puts his twenty five years of internal auditing and accounting management experience to work to bring you the definitive resource to help you prepare for the CIA Exam CPAexcel Exam Review 2014 Study Guide O. Ray Whittington, 2013-11-08 Everything today s CPA candidates need to pass the CPA Exam Published annually this Auditing and Attestation volume of the comprehensive four volume paperback reviews all current AICPA content requirements in auditing and attestation Many of the questions are taken directly from previous CPA exams With 2 800 multiple choice questions in all four volumes these study guides provide all the information candidates need to master in order to pass the computerized Uniform CPA Examination Its unique modular format helps you zero in on those areas that need more attention and organize your study program Complete sample exam The most effective system available to prepare for the CPA exam proven for over thirty years Timely up to the minute coverage for the computerized exam Contains all current AICPA content requirements in auditing and attestation Unique modular format helps candidates zero in on areas that need work organize their study program and concentrate their efforts Comprehensive questions over 2 800 multiple choice questions and their solutions in the four volumes Guidelines pointers and tips show how to build knowledge in a logical and reinforcing way Other titles by Whittington Audit Sampling An Introduction Fifth Edition Wiley CPA Exam Review 2014 arms test takers with detailed outlines study guidelines and skill building problems to help candidates identify focus on and master the specific topics that need the most work **Annual Accounting and Auditing Workshop** Kurt Oestriecher, Mark Beasley, 2020-07-30 Are your accounting and auditing skills up to date and on par with industry standards This guide provides updates on the latest standards including accounting auditing compilation preparation and review It covers important industry changes such as revenue recognition leases financial instruments and SASs and includes practical applications for each to help you understand and apply the standards to real life scenarios Key topics covered include Accounting auditing and attestation standards updates FASB projects and exposure drafts Private company financial reporting Revenue Recognition Leases Financial Instruments Peer Review Trust Services Cyber Security SSAEs Going Concern Private company financial reporting **Manuals Combined: COMSEC MANAGEMENT FOR**

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