

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 Exemplar Dbe 2014

Julia Schneider



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