

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))

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**Geological Survey, Interior
Department, Mines Bureau**



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Transatlantic Financial Regulation Peter O'Shea, 2021-08-13 This book examines cooperation between the US and the EU on financial regulatory reform notably at the outset and the first three years of the global financial crisis It discusses the development of US EU cooperation on financial regulation over the last few decades at several levels including at heads of state level markets regulator level and at international level and progresses with a detailed examination of cooperation at the outset of the financial crisis It looks at the nature of and motivation for intense US EU cooperation on coordinating a response to the crisis and presents a compelling argument that a defacto alliance was formed which served to benefit respective US and EU interests domestically and in the international financial system Providing a new perspective on financial regulatory reform after the last financial crisis and the relationship of regulatory outcomes to international financial governance this volume will be of use to researchers interested in transatlantic relations financial regulation international relations global governance and the European Union as well as professionals and policymakers working in foreign relations financial markets or banking policy

Financial Accounting II CBCS CU MC Shukla et. al, Financial Accounting II has been especially written to meet the requirements of B Com students as per the Choice Based Credit System CBCS curriculum of University of Calcutta It comprehensively presents the fundamental concepts and accounting procedures in an informative and systematic manner

Accounting and Corporate Reporting Soner Gokten, 2017-09-20 We have spent a great deal of time on the continued development of accounting and auditing standards which are used as a primary component of corporate reporting to reach today's financial reporting framework However is it possible to say that currently financial statements provide full and prompt disclosure Or will they still be useful as a primary element with their current structures in corporate reporting Undoubtedly we are deeply concerned about these issues in recent times This volume contains chapters to discuss the today's and tomorrow's accounting and corporate reporting phenomena in a comprehensive and multidimensional way Therefore this book is organized into six sections Achieving Sustainability through Corporate Reporting International Standardization Financial Reporting Quality Accounting Profession and Behavioral Aspects Public Sector Accounting and Reporting and Managerial Accounting

Textbook Problem Pack - Kimmel, Accounting 5e Kimmel, Paul D Kimmel, PhD, CPA, Jerry J. Weygandt, Donald E. Kieso, 2013-02-19

Intermediate Accounting Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2011-03-15 Synopsis INTERMEDIATE ACCOUNTING by Kieso Weygandt and Warfield is quite simply the standard by which all other intermediate accounting texts are measured Through thirty years and twelve best selling editions the text has built a reputation for accuracy comprehensiveness and student success

Military Construction, Veterans Affairs, and Related Agencies Appropriations for 2016: Installations, environment, energy, and BRAC United States. Congress. House. Committee on Appropriations. Subcommittee on Military Construction, Veterans Affairs, and Related Agencies, 2015

Minerals Yearbook Geological Survey, Interior Department, Mines

Bureau,2019-02-15 This volume covering metals and minerals contains chapters on approximately 90 commodities In addition this volume has chapters on mining and quarrying trends and on statistical surveying methods used by Minerals Information plus a statistical summary *Quick Revision for Financial Accounting (For ICWA Intermediate: Paper 5)* Tulsian P.C. & Tulsian Bharat, Tulsian s Quick Revision for Financial Accounting is a self study handbook Loaded with practical questions this book is a perfect revision text comprises structured questions based on pattern and scheme adopted in examinations Cambridge VCE Accounting Units 3 and 4 Anthony Simmons,Richard Hardy,2011-04 Fully updated to meet the requirements of the revised Study Design Cambridge VCE Accounting Units 1 2 Second Edition supports students as they develop the skills necessary to succeed This market leading series scaffolds students through the course introducing basic concepts and building on these until students are able to apply their skills to complex exam scenarios The highly regarded author team of VCE Accounting examiners provide an authoritative and easy to understand narrative on the Units 1 2 course This is supported by Review Questions for each section to consolidate learning and carefully graded exercises at the end of each chapter that closely resemble the style found in the external exams Key feature include Comprehensive colour coding of specific transactions in the accounting process provides extra visual support for students Selected answers provided at the back of the text encourage students to work independently Financial Accounting (For NEHU) Sehgal Deepak, This book presents the subject matter tailor made for the latest syllabus of North Eastern Hill University NEHU to enable its students to study the course material through a single book without having to refer to multiple sources and comprehend the subject in simple understandable language Key Features Covers the syllabus of NEHU in toto Designed on the DIYA Do It Yourself Approach Includes pedagogical elements like Review Questions Practical Problems with Answers True False Questions and Illustrations Includes previous year s question paper **Haiti** International Monetary Fund. Western Hemisphere Dept.,2015-01-05 EXECUTIVE SUMMARY This is the final review under the Extended Credit Facility ECF arrangement The program contributed to maintaining macroeconomic stability and there was progress on structural reforms The authorities intend to request a successor arrangement under the ECF A new finance minister was appointed in April uncertainly remains on the timing of elections Preliminary data suggest that GDP in FY2014 grew by 3 5 4 percent while inflation increased slightly to about 5 percent An increase in fuel prices in October should result in fiscal savings of at least 1 percent of GDP during FY2015 The March performance criterion on net international reserves NIR was met but although the deficit was lower than projected the performance criterion on net central bank credit to the central government was missed Downside risks are significant and include a pull back of Venezuela related flows a resumption of political tensions and vulnerability to weather events A total of SDR 1 638 million will become available upon completion of this review bringing total disbursements under the ECF to SDR 40 950 million Key Policy Recommendations The policy mix in particular the adjustment going forward should come from a lower fiscal deficit rather than from a tighter monetary policy The FY2015

fiscal deficit should be reduced to mitigate financing risks as part of a medium term plan to restore fiscal sustainability The central bank should let the exchange rate adjust more to market pressures Intervention should be parsimonious geared at avoiding excess volatility and disorderly movements in the exchange rate it should be guided by fundamentals in the medium term Progress on structural reforms including on the energy sector and on public financial management should catalyze more donor support and is essential for supporting growth A possible new ECF arrangement would entrench macroeconomic stability and promote policies to generate sustained GDP growth

Accounting Charles Horngren,Walter Harrison,Suzanne Oliver,Peter Best,David Fraser,Rebecca Tan,Roger Willett,2012-11-01 Success in Accounting begins here The technical details you need to know and decision making processes you need to understand with plain language explanations and the power of unlimited practice Accounting is an engaging resource that focuses on current accounting theory and practice in Australia within a business context It emphasises how financial decision making is based on accurate and complete accounting information and uses case studies to illustrate this in a practical way The new seventh edition is accurate and up to date guided by extensive technical review feedback and incorporating the latest Australian Accounting Standards It also provides updated coverage of some of the most significant current issues in accounting such as ethics information systems and sustainability

Political Standards Karthik Ramanna,2015-11-09 Prudent verifiable and timely corporate accounting is a bedrock of our modern capitalist system In recent years however the rules that govern corporate accounting have been subtly changed in ways that compromise these core principles to the detriment of the economy at large These changes have been driven by the private agendas of certain corporate special interests aided selectively and sometimes unwittingly by arguments from business academia With Political Standards Karthik Ramanna develops the notion of thin political markets to describe a key problem facing technical rule making in corporate accounting and beyond When standard setting boards attempt to regulate the accounting practices of corporations they must draw on a small pool of qualified experts but those experts almost always have strong commercial interests in the outcome Meanwhile standard setting rarely enjoys much attention from the general public This absence of accountability Ramanna argues allows corporate managers to game the system In the profit maximization framework of modern capitalism the only practicable solution is to reframe managerial norms when participating in thin political markets Political Standards will be an essential resource for understanding how the rules of the game are set whom they inevitably favor and how the process can be changed for a better capitalism

Research on Professional Responsibility and Ethics in Accounting Tara J. Shawver,2023-03-30 This 25th edition of Research on Professional Responsibility and Ethics in Accounting explores many aspects across professional responsibility and ethics in accounting including balancing values vs profits whistleblowing earnings management ethical financial reporting and moral identity

Financial Accounting Charles Horngren,Walter Harrison,Suzanne Oliver,Peter Best,David Fraser,Rebecca Tan,2012-10-23 Success in Accounting begins here The technical details you need to know and decision

making processes you need to understand with plain language explanations and unlimited practice Financial Accounting is an engaging resource that focuses on current accounting theory and practice in Australia within a business context It emphasises how financial decision making is based on accurate and complete accounting information and uses case studies to illustrate this in a practical way The new 7th edition is accurate and up to date guided by extensive technical review feedback and incorporating the latest Australian Accounting Standards It also provides updated coverage of some of the most significant current issues in accounting such as ethics information systems and sustainability

Rwanda International Monetary Fund. African Dept.,2015-06-03 This paper discusses Rwanda s Third Review Under the Policy Support Instrument PSI Rwanda s performance under the PSI has been satisfactory The authorities are to be commended for meeting all quantitative assessment criteria The performance on indicative targets and structural benchmarks was uneven and it will be important to maintain the momentum of reforms including on revenue mobilization while strengthening project implementation Growth in 2015 is expected to remain strong while the outlook is stable The cautious fiscal stance and monetary policy are consistent with the need to preserve policy buffers

Democracy Promotion, National Security and Strategy Robert Pee,2015-07-24 This book investigates the relationship between democracy promotion and US national security strategy through an examination of the Reagan administration s attempt to launch a global campaign for democracy in the early 1980s which culminated in the foundation of the National Endowment for Democracy in 1983 and through an analysis of the early political interventions of the Endowment until 1986 A case study of the formation and early operations of the National Endowment for Democracy under the Reagan administration based on primary documents from both the national security bureaucracy and the private sector shows that while democracy promotion provided a new tactical approach to the conduct of US political warfare operations these operations remained tied to the achievement of traditional national security goals such as destabilising enemy regimes and building stable and legitimate friendly governments rather than being guided by a strategy based on the universal promotion of democracy This book will be of interest to students and scholars of US Foreign Policy Democracy Promotion and for those seeking to gain a better understanding of the Reagan Administration

International GAAP 2020 Ernst & Young LLP,2020-02-25 International GAAP 2020 is a comprehensive guide to interpreting and implementing International Financial Reporting Standards IFRS setting IFRS in a relevant business context and providing insights into how complex practical issues should be resolved in the real world of global financial reporting This book is an essential tool for anyone applying auditing interpreting regulating studying or teaching IFRS Written by financial reporting professionals from around the world this guide to reporting under IFRS provides a global perspective clearly explaining complex technical accounting issues and setting IFRS in a practical context Numerous worked examples and hundreds of illustrations from the published financial reports of major listed companies from around the world are included The 2020 edition has been fully revised and updated with information on the latest IFRS changes and current

issues **Yale Law Journal: Volume 124, Number 6 - April 2015** Yale Law Journal,2015-04-17 The contents of Yale Law Journal s April 2015 issue Volume 124 Number 6 include Article The Constitutional Duty To Supervise by Gillian E Metzger Article Architectural Exclusion Discrimination and Segregation Through Physical Design of the Built Environment by Sarah Schindler Feature Fifty Attorneys General and Fifty Approaches to the Duty To Defend by Neal Devins Saikrishna Bangalore Prakash Note Executive Orders in Court by Erica Newland Comment Stare Decisis and Secret Law On Precedent and Publication in the Foreign Intelligence Surveillance Court by Jack Boeglin Julius Taranto Quality ebook formatting includes fully linked footnotes and an active Table of Contents including linked Contents for all individual Articles Notes and Essays proper Bluebook formatting and active URLs in footnotes *Commerce, Justice, Science, and Related Agencies Appropriations for 2016: Department of Commerce; National Oceanic and Atmospheric Administration; National Aeronautics and Space Administration; National Science Foundation; Federal investments in neuroscience research* United States. Congress. House. Committee on Appropriations. Subcommittee on Commerce, Justice, Science, and Related Agencies,2015

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