**3B Textbook - Companies**

Q1) Share Capital Balance c/d -$88,500

Q2) Share Capital Balance c/d -$49,400

Q3) Share Capital Balance c/d -$242,900

Q4) Share Capital Balance c/d -$324,590

Q5) Final dividend-$32,606

Q6) Final dividend-$60,672; Interim dividend-$34,128

Q7) Interim dividend-$129,438

Q8) Interim dividend-$18,920

Q9) Total Equity-$789,289

Q12) Retained earning c/d-$109,364

Q13) Total Equity-$373,200

Q15) Profit after tax-$5,200

Q16) Retained Earnings-$1,920; Total equity-$151,820

Q18) Gross Profit-$419,200; Profit after tax-$22,505

Q19) Profit before Tax: A-$25,490; B-$61,500; C-$59,200; D-$3,290; E-$18,410

Q20) Profit before Tax: A-$16,200; B-$9,300; C-$39,600; D-$33,000; E-$59,300

Q25) Net assets/Equity-$214,000

Q27) 2) Non-current assets-$434,200; Current assets-$550,000; Current liabilities-$20,000; Non-current liabilities-$25,100. 3) Cash at Bank on 30 June 2028-$61,800

Q28) Profit after tax-$70,301; Cash at Bank-$332,940; Non-current assets-$548,000; Current assets-$334,640; Current liabilities-$84,639; Non-current liabilities-$210,000; Equity-$588,001

Q29) Non-current assets-$89,200; Current assets-$72,709; Current liabilities-$28,914; Non-current liabilities-$40,000

Q30) Non-current assets-$349,790; Current assets-$224,585; Current liabilities-$48,191; Non-current liabilities-$182,084

Q31) Non-current assets-$201,400; Current assets-$54,500; Current liabilities-$11,960; Non-current liabilities-$117,000; Equity-$126,940

Q32) Total equity-$277,000

Q33) Retained Earnings-$43,970; Total equity-$466,470

Q34) Total equity-$207,130

Q35) Other Expenses-$106,229; Profit after tax-$47,971

Q36) Gross Profit-$98,200; Other Expenses-$74,080

Q37) Gross Profit-$145,800; Other Expenses-$104,900; Non-current assets-$166,700; Current assets-$100,700; Current liabilities-$15,250; Non-current liabilities-$99,000; Equity-$153,150

Q38) Gross Profit-$530,191; Other Expenses-$431,865; Profit after tax-$38,626; Total equity-$638,952

Q39) Gross Profit-$482,000; Other Expenses-$172,600; Profit after tax-$216,580; Retained earning-$204,160; Total equity-$782,160

**3B Textbook – Theory**

Q1) A

Q2) B

Q3) C

Q4) Asset; Liability; Liability

Q5) Not an income; Income