

a) Classification of redeemable preference shares

In terms of IAS 32.18 the substance of a financial instrument rather than its legal form governs the classification of a financial instrument. (1)

In terms of IAS 32.11 a financial liability is any liability that is a contractual obligation to deliver cash. (1)

There is a contractual obligation to deliver cash in terms of the redemption of the preference shares. A fixed payment is due on 31 December 2015. (1)

There is also an obligation to pay the dividend. (1)

Franco Ltd does not have an unconditional right to avoid paying the dividends and capital therefore it is a financial liability. (1)

The legal form of the preference shares are equity but the shares are liabilities in substance. (1)

The redeemable preference shares shall be classified as a financial liability. (1)

(6) -> (5)

b) In accordance with IAS 33.23 ordinary shares that will be issued upon the conversion of a compulsory convertible instrument are included in the calculation of basic earnings per share from the date the contract is entered into. (1) (IAS 33.23)

These compulsory convertible instruments (preference shares) are not potential ordinary shares that may result in additional ordinary shares, they will definitely result in more ordinary shares and are therefore treated as ordinary shares from date of issue. These compulsory convertible preference shares are included in basic earnings per share. (1)

If these preference shares were not compulsory convertible, they shall not form part of the basic earnings per share calculation but form part of the diluted earnings per share calculation (1), only if in terms of ranking and testing it is indicated that these preference shares have a dilutive effect. (1)

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Table of Contents Pepar1 Agriculture November 2014 Exam

1. Understanding the eBook Pepar1 Agriculture November 2014 Exam
 - The Rise of Digital Reading Pepar1 Agriculture November 2014 Exam
 - Advantages of eBooks Over Traditional Books
2. Identifying Pepar1 Agriculture November 2014 Exam
 - 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 Pepar1 Agriculture November 2014 Exam
 - User-Friendly Interface
4. Exploring eBook Recommendations from Pepar1 Agriculture November 2014 Exam
 - Personalized Recommendations
 - Pepar1 Agriculture November 2014 Exam User Reviews and Ratings
 - Pepar1 Agriculture November 2014 Exam and Bestseller Lists

5. Accessing Pepar1 Agriculture November 2014 Exam Free and Paid eBooks
 - Pepar1 Agriculture November 2014 Exam Public Domain eBooks
 - Pepar1 Agriculture November 2014 Exam eBook Subscription Services
 - Pepar1 Agriculture November 2014 Exam Budget-Friendly Options
6. Navigating Pepar1 Agriculture November 2014 Exam eBook Formats
 - ePub, PDF, MOBI, and More
 - Pepar1 Agriculture November 2014 Exam Compatibility with Devices
 - Pepar1 Agriculture November 2014 Exam Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Pepar1 Agriculture November 2014 Exam
 - Highlighting and Note-Taking Pepar1 Agriculture November 2014 Exam
 - Interactive Elements Pepar1 Agriculture November 2014 Exam
8. Staying Engaged with Pepar1 Agriculture November 2014 Exam
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Pepar1 Agriculture November 2014 Exam
9. Balancing eBooks and Physical Books Pepar1 Agriculture November 2014 Exam
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Pepar1 Agriculture November 2014 Exam
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Pepar1 Agriculture November 2014 Exam
 - Setting Reading Goals Pepar1 Agriculture November 2014 Exam
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Pepar1 Agriculture November 2014 Exam
 - Fact-Checking eBook Content of Pepar1 Agriculture November 2014 Exam
 - 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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