



Course Book

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Information at top of activity 9
Change 1 July 2014 to 1 January 2016.

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Solution to Activity 4
Change AIA $500,000 \times 9/12$ to $200,000 \times 9/12$

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Solution to Activity 2 * underneath table
Change AIA available = $500,000 \times 4/12 = 166,667$ to $200,000 \times 4/12 = 66,667$

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Solution to Activity 2
Top line above table change 2014/15 to 2015/16

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Illustration 8
Remove "Following on from the above example, now" and replace with "J Ltd has a share pool at 1 April 1985 containing 20,000 shares, which cost £15,000 and which have an indexed cost at 1 April 1985 of £16,329. Now assume that..."

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Illustration 1 Bottom line
Replace $(£25,000 + £10,000)$ with $(£25,000 + £15,000)$