**EX1-weighted average calculation**

Company B presented the following information about the movement of its shares during the year.

- On January 1,2022 , the opening balance of shares outstanding was 240,000 shares.

-On February 1, 2022 , 60,000 common shares were issued.

- On March 1,2022, the company issued a 20% stock dividend

- On May 1, 2022, the company purchased 50,000 shares of its own stock.

- On June 1, 2022 ,the company split its stock 3:1

- On October 1,2022, the company reissued 30,000 shares of the stock purchased on May 1.

-**Required**: Calculate the weighted average of common stock outstanding on December 31,2022

EX2- **Diluted earnings per share**

Company( C) reliazed a net profit of $210,000 and the weighted average number of common shares outstanding during the period was 100,000.

The company has convertible bonds issued as follows:

-10,000 bonds with a par value of $100 and an interest rate of 6%, convertible into 20,000 common shares. These bonds were issued during the previous year.

-10,000 bonds with a par value of $100 and an interest rate of 10%, convertible into 32,000 common shares. These bonds were issued on April 1 of the current year.

-Tax rate of 40%

**Required**-Calculate the basic earnings per share and the diluted earnings per share.