**EX1**

On january 1,2022 CompanyA purchased goods with a fair value of $2600000 in exchange issuing 60,000 shares at a value of$ 4 per share. The fair market value of the share on that date was $ 5 per share.

**Required**

**1-**At what value shall the goods be recorded in the books of A at purchase

2-Recognition of purchase

**EX2-**

 A company granted each of its 50 employees Bonus rights shares in return for an increase in the share price in appreciation of their achievement, their number is (300) rights on january1,2022 , so that their right to it is exercised on december 31,2024. Assuming that their right to 70% of the number of shares was exercised and that the share prices in the market were as follows:

-january1,2022 12$

-december31,2022 15$

-december31,2023 16$

-december31,2024 18$

**Required-** Calculate the amount of liability to be recorded against these shares on the date of exercise of the rights