

4.5 Comment on the liquidity position of the company. Quote THREE relevant financial indicators (actual figures/ratios/percentages) and their trends.

Any THREE valid financial indicators:

Name of financial indicator	✓	✓	✓
Figure and trend	✓	✓	✓

- Current ratio: 3,6 : 1 → 1,6 : 1 / decreased to 1,6 : 1
- Acid test ratio: 3,1 : 1 → 1,2 : 1 / decreased to 1,2 : 1
- Stock turnover rate: 5,1 → 6,8 times p.a / increased to 6,8 times
- Debtors' collection period: 35 → 40 days / increased to 40 days

General comment: For 3 marks (need only mention 3 indicators):

The liquidity has generally improved. The current ratio and acid-test ratio were too high in 2013. They are now much more efficient in 2014. The stock is now being sold more quickly which will generate greater profit. However the debtors are paying slightly more slowly – this trend must be rectified next year.

One valid point per indicator **OR** 3 marks for overall comment:
Excellent answer = 3 marks; Good = 2; Poor = 1; Incorrect = 0
Increases/decreases are not a comment – these are trends
Comment would be on improvement or not / efficiency

Expected responses for 1 mark each:

- The current ratio improved / was possibly too high in 2013 / cash was too high / current assets do not earn any return / they may be more efficient in 2014.
- The acid test ratio improved / is more efficient in 2014 / cash is lower
- The stock turnover rate has improved / stock increased but is being sold more quickly / assists liquidity and is appropriate for a supermarket.
- The debtors are paying more slowly / this trend must be rectified / normal credit terms 30 days.

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4.6 The directors decided to increase the loan during the current financial year. Quote TWO financial indicators (actual figures/ratios/percentages) that are relevant to their decision. Explain why this was a good decision, or not.

ROTC ✓

- This is 18,8% ✓

DEBT/EQUITY RATIO ✓

- This is 0,1 : 1 (see 4.4.2) ✓

Explanation: Depends on calculation above

- Positively geared as ROTCE is higher than interest rate ✓✓
- Low financial risk / Not making much use of loans (it relies more on funds from internal sources) ✓✓

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Grade12 Memorandums November2014

Chao Zhang



Grade12 Memorandums November2014:

Caught in the Act Cyril Julie,Lorna Holtman,Charles R. Smith,2019-12-11 The research reported in Caught in the Act draws together the insights gained from a continuous professional development initiative for high school mathematics teachers teaching in low socio economic status and socially challenged environments in South Africa The chapters show the possibilities for enhancing achievement in school mathematics if a strength based approach is adopted to develop teaching with teachers and when their concerns are taken seriously The book demonstrates that the ecological relevance fitness for the context in which teachers are teaching of the goods developed and distributed by initiatives should be a major consideration to offer hope for sustainable implementation to improve school mathematics education The book is of interest to mathematics teachers school leaders mathematics curriculum advisors policy makers and researchers **AR 600-20**

11/06/2014 ARMY COMMAND POLICY , Survival Ebooks Us Department Of

Defense,www.survivalebooks.com,Department of Defense,Delene Kvasnicka,United States Government US Army,United States Army,Department of the Army,U. S. Army,Army,DOD,The United States Army, AR 600 20 11 06 2014 ARMY COMMAND POLICY Survival Ebooks **Rhetorical Strategies for Composition** Karen A. Wink,2020-11-10 Rhetorical Strategies is a worktext for composition students to apply rhetorical theory in their writing The exercises interconnect rhetorical skill work for students to practice thinking on paper in style rhetorical figures emphasis arrangement language audience appropriate diction syntax and conventions MLA style format source handling Content includes Aristotle s Six Parts of an Argument Rhetorical Situations Appeals and Fallacies Thesis Statements Topic Sentences Voice Stylistics Revision Documenting Sources Grammar Punctuation Usage and Visual Arguments All skills are reflected in a sample student research paper Content is relevant for AP Composition and Language courses as well as college composition and seminar courses with an emphasis on rhetorical principles *Crimea, Global Rivalry, and the Vengeance of History* Hall

Gardner,2016-04-30 Gardner examines the causes and consequences of Russia s annexation of Crimea By analyzing alliance formations and the consequences of other annexations in world history the book urges an alternative US NATO European Japanese strategy toward both Russia and China in the effort to prevent a renewed arms race if not global war The Report: Saudi Arabia 2015 Oxford Business Group,2015-09-22 While Saudi Arabia s economy remains dominated by its hydrocarbons sector several other sectors have emerged in recent years as key propellers of economic growth The Kingdom s financial services industries have continued to expand steadily despite the liquidity challenges posed by falling oil prices Trade and investment are being treated as key priorities as the government looks to negotiate this altered economic landscape aiming to leverage its large population high per capita income and many sea and air links The country s capital markets sector meanwhile is poised for a period of significant growth on the back of the opening of Tadawul to international investors in 2015 and the raft of regulatory upgrades implemented as result The domestic insurance industry which remains

dominated by the motor and medical segments has enjoyed double digit growth over the past five years in both revenue and net profit Elsewhere the targets outlined in Vision 2030 indicate that a period of greater opportunity and integration is on the horizon for private players operating in core sectors such as health care utilities industry and ICT **Rejuvenating**

Communism Jérôme Doyon,2023-02-20 Working for the administration remains one of the most coveted career paths for young Chinese Rejuvenating Communism Youth Organizations and Elite Renewal in Post Mao China seeks to understand what motivates young and educated Chinese to commit to a long term career in the party state and how this question is central to the Chinese regime s ability to maintain its cohesion and survive J r me Doyon draws upon extensive fieldwork and statistical analysis in order to illuminate the undogmatic commitment recruitment techniques and other methods the state has taken to develop a diffuse allegiance to the party state in the post Mao era He then analyzes recruitment and political professionalization in the Communist Party s youth organizations and shows how experiences in the Chinese Communist Youth League transform recruits and feed their political commitment as they are gradually inducted into the world of officials As the first in depth study of the Communist Youth League s role in recruitment this book challenges the assumption that merit is the main criteria for advancement within the party state an argument with deep implications for understanding Chinese politics today

Border Security, 2015 United States. Congress. Senate. Committee on Homeland Security and Governmental Affairs,2016 [The Decline of America](#) David D. Schein,2018-02-13 The Decline of America offers a carefully documented analysis of the last seventeen U S presidents These men eight Democrats and nine Republicans have shaped the last 100 years not only for America but for the world Each president is profiled with unsparing scrutiny so we can see where it s all gone wrong David Schein follows these critiques by proposing ways to improve America s outlook for the next 100 years before it s too late **Georgia** International Monetary Fund. Monetary and Capital Markets Department,2015-01-08

There have been significant improvements in both the quality of regulation and the supervisory approach since the 2007 FSAP Many amendments to existing laws new laws and regulations have been introduced aimed at addressing shortfalls identified in the 2007 FSAP These improvements will be evident throughout this assessment At the same time a number of weaknesses have been identified Among these is an operational risk within the NBG s own Banking Supervisory Department There has been a very high level of staff turnover in recent years due to a lack of salary competitiveness vis vis the commercial banks and there appears to be over reliance on key personnel Also the level and type of staff training need to be expanded While the NBG puts significant effort into understanding the risk profile of each individual bank and the banking system as a whole more attention is needed to improve the quality of risk management of the banks In a number of areas notably bank licensing the NBG relies on its broad supervisory powers to carry out its functions in the absence of detailed explicit powers While this regime generally seems to work well in practice it could leave the NBG open to challenge where these broad powers are not supported by more granular powers Recently several amendments to the legislation have been

introduced in order to address these shortcomings The Schenley Experiment Jake Oresick,2017-04-14 The Schenley Experiment is the story of Pittsburgh s first public high school a social incubator in a largely segregated city that was highly even improbably successful throughout its 156 year existence Established in 1855 as Central High School and reorganized in 1916 Schenley High School was a model of innovative public education and an ongoing experiment in diversity Its graduates include Andy Warhol actor Bill Nunn and jazz virtuoso Earl Hines and its prestigious academic program and pensions lured such teachers as future Pulitzer Prize winner Willa Cather The subject of investment as well as destructive neglect the school reflects the history of the city of Pittsburgh and provides a study in both the best and worst of urban public education practices there and across the Rust Belt Integrated decades before Brown v Board of Education Schenley succumbed to default segregation during the white flight of the 1970s it rose again to prominence in the late 1980s when parents camped out in six day long lines to enroll their children in visionary superintendent Richard C Wallace s reinvigorated school Although the historic triangular building was a cornerstone of its North Oakland neighborhood and a showpiece for the city of Pittsburgh officials closed the school in 2008 citing over 50 million in necessary renovations a controversial event that captured national attention Schenley alumnus Jake Oresick tells this story through interviews historical documents and hundreds of first person accounts drawn from a community indelibly tied to the school A memorable important work of local and educational history his book is a case study of desegregation magnet education and the changing nature and legacies of America s oldest public schools

Common Sense Questions about Tests Gerard Giordano,2016-03-07 Parents had questions about the tests their children took at school They considered them to be common sense questions They posed them to the businesspeople publishers and politicians who championed tests They also posed them to the school administrators teachers and union leaders who criticized them This book examines the questions the parents posed the answers they elicited and the changes they prodded Testimony of the Military Compensation and Retirement Modernization Commission

United States. Congress. Senate. Committee on Armed Services,United States. Congress. Senate. Committee on Armed Services. Subcommittee on Personnel,2015 **Minerals Yearbook** ,2013 **GENERAL HINDI, GENERAL**

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REASONING SOLVED PAPERS *Minerals Yearbook* Geological Survey,Interior Department,Mines Bureau,2018-04-19 This volume of the Minerals Yearbook provides an annual review of mineral production and trade and of mineral related government and industry developments in more than 175 foreign countries It is normally published in separate books that cover specific regions In this publication the regional books are combined into one commemorative volume These annual reviews are designed to provide timely statistical data on mineral commodities in various countries Each report includes sections on government policies and programs environmental issues trade and production data industry structure and ownership commodity sector developments infrastructure and a summary outlook More information is available on the three

volumes of the Minerals Yearbook Regional Areas Covered Africa and the Middle East Asia and the Pacific Europe and Central Eurasia North America Central America and the Caribbean South America The Vietnam War in American Childhood Joel P. Rhodes, 2019-11-15 For American children raised exclusively in wartime that is a Cold War containing monolithic communism turned hot in the jungles of Southeast Asia and the first to grow up with televised combat Vietnam was predominately a mediated experience Walter Cronkite was the voice of the conflict and grim nightly statistics the most recognizable feature But as involvement grew Vietnam affected numerous changes in child life comparable to the childhood impact of previous conflicts chiefly the Civil War and World War II whose intensity and duration also dominated American culture In this protracted struggle that took on the look of permanence from a child's perspective adult lives were increasingly militarized leaving few preadolescents totally insulated Over the years 1965 to 1973 the vast majority of American children integrated at least some elements of the war into their own routines Parents in turn shaped their children's perspectives on Vietnam while the more politicized mothers and fathers exposed them to the bitter polarization the war engendered The fighting only became truly real inasmuch as service in Vietnam called away older community members or was driven home literally when families shared hardships surrounding separation from cousins brothers and fathers In seeing the Vietnam War through the eyes of preadolescent Americans Joel P. Rhodes suggests broader developmental implications from being socialized to the political and ethical ambiguity of Vietnam Youth during World War II retained with clarity into adulthood many of the proscriptive patriotic messages about U.S. righteousness why we fight heroism or sacrifice In contrast Vietnam tended to breed childhood ambivalence but not necessarily of the hawk and dove kind This unique perspective on Vietnam continues to complicate adult notions of militarism and warfare while generally lowering expectations of American leadership and the presidency Fluxos em cadeia Rafael Godoi, 2017-12-18 Neste livro Rafael Godoi explora o funcionamento atual e cotidiano do sistema penitenciário paulista a partir de três aspectos 1 a dinâmica da execução penal e o particular regime de processamento que organiza o fluxo de condenados pelos espaços de reclusão 2 o processo de expansão interiorizada do parque penitenciário as formas de territorialização das unidades prisionais da população carcerária e das agências que compõem o sistema de justiça e 3 o sistema de abastecimento que promove condições mínimas de sobrevivência no interior das prisões e as diversas modalidades de investimentos materiais e políticos que o caracterizam A constatação de que o funcionamento cotidiano das prisões no estado de São Paulo depende de uma ampla mobilização e de uma contínuo articulação de uma variedade de agentes situados tanto dentro como fora da instituição principalmente de presos e seus familiares lança questões sobre figuras atuais e hegemônicas da prisão que a tomam de um lado como um mundo social parte e de outro como um dispositivo de mera incapacitação de amplas camadas populacionais marginalizadas A obra contribui para a reflexão sobre o encarceramento em massa contemporâneo ao propor parâmetros descritivos e analíticos distintos daqueles que se formularam com referências às experiências do punitivismo nos Estados Unidos e na Europa ocidental Godoi busca também

iluminar algumas das condições de possibilidade que estão nas bases da emergência das facetas prisionais especialmente do Primeiro Comando da Capital PCC *The Commodification of Language* John E. Petrovic, Bedrettin Yazan, 2021-04-16 This volume seeks to add to our understanding of how language is constructed in late capitalist societies Exploring the conceptual and theoretical underpinnings of the so called commodification of language and its relationship to the notion of linguistic capital the authors examine recent research that offers implications for language policy and planning Bringing together an international group of scholars this collection includes chapters that address whether or not language can rightly be referred to as a commodity and if so under what circumstances The different theoretical foundations of understanding language as a resource with exchange value whether as commodity or capital have practical implications for policy writ large The implications of the commodification of language in more empirical terms are explored both in terms of how it affects language as well as language policy at more micro levels This includes more specific policy arenas such as language in education policy or family language policies as well as the implications for individual identity construction and linguistic communities With a conclusion written by leading scholar David Block this is key reading for researchers and advanced students of critical sociolinguistics language and economy language and politics language policy and linguistic anthropology within linguistics applied linguistics and language teacher education **22 Topic-wise CTET Paper 1 Previous Year**

Solved Papers (2024 - 2011) Class 1 - 5 Teachers | Child Development & Pedagogy, English, Hindi, EVS & Mathematics Disha Experts, 2024-10-22 The First edition of the book 22 TOPIC WISE CTET Paper 1 Solved Papers 2024 2011 English Edition contains detailed Solutions to the Past 22 Solved Papers of the CTET exam from 2011 to 2024 The past 22 CTET Solved papers included are June 2011 Jan Section II mathematics has 15 Topics Section III EVS has 13 Topics Section IV English 11 Topics Section V Hindi has 10 Topics The detailed solutions are provided immediately after each topic Solutions are provided for each question The languages covered in the tests are English 1st language and Hindi 2nd language The book is 100% useful for UPTET HTET MPTET CGTET UKTET HPTET BTET PTET and other STET Exam

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