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QUESTION 3:
CONCEPTS, ANALYSIS AND INTERPRETATION OF
FINANCIAL STATEMENTS

(45 MARKS, 36 MINUTES)

3.1

Indicate whether the following statements are TRUE or FALSE. Write only the word 'true' or 'false' next to the question numbers in your ANSWER BOOK. For example, 3.1.1 False.

- 3.1.1 The interpretation of ratios helps us to determine whether or not we reached expectations.
- 3.1.2 The profitability ratios will indicate whether a business is capable of settling short-term debts.
- 3.1.3 If a new interest-free loan is obtained, it will have no effect on the Return on Average Owner's Equity ratio.
- 3.1.4 The quick ratio can also be referred to as the Acid-test ratio.
- 3.1.5 A business with solvency of 0.8:1 is solvent.
- 3.1.6 Telephone expenses will decrease the gross profit on turnover percentage.

Use the information below in the books of Cake Boss Shop. Show all working details and give your answers to the first decimal place only. The business aims to maintain a profit mark-up of 50% and has a financial year end 28 February.

REQUIRED:

Answer the following questions based on the financial indicators for the year ended 28 February 2023:

- 3.2.1 Calculate the liquidity ratios. (10)
- 3.2.2 Comment on the liquidity of the business. (8)
- 3.2.3 The owner, Mr. Strawberry Cake, is concerned about the operating expenses on sales percentage. Do you agree? Explain your answer. (3)
- 3.2.4 Calculate the gross profit percentage achieved during the current financial year. Do you think Mr. Strawberry cake will be satisfied with this result? Briefly explain your answer. (7)
- 3.2.5 How can trade discount affect the gross profit percentage of a business? Briefly explain. (4)
- 3.2.6 Calculate the return on average owner's equity. (4)
- 3.2.7 Should Mr. Strawberry Cake be satisfied with his return on equity? Provide (PM) reason for your answer. (3)

INFORMATION:

Grade 10 Accounting November 2013 Question Paper

Iris Claus, Leo Krippner



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