PLEASE NOTE THE FOLLOWING

- 1. This paper consists of:
 - a question paper with 11 pages, including the cover page and Formula Sheet,
 - an answer booklet consisting of 8 pages.

Make sure that your question paper and answer booklet have all the correct pages.

- 2. Write your full name on your answer booklet.
- Answer ALL the guestions in the answer booklet.
- 4. You must hand in both the question paper and the answer booklet.
- Show ALL workings to earn part-marks. Some space has been provided for calculations

 use this space.
- You may use a dark penol or blue/black ink to answer the questions.
- Non-programmable calculators may be used.
- Where applicable, show ALL calculations to the NEAREST RAND.
- Write neatly and legibly.
- Use the time guideline stipulated for each question as a guide when answering each question and try NOT to deviate from it.
- STUDY YOUR ANSWER SHEETS AND REQUIREMENTS CAREFULLY TO AVOID ANY UNNECESSARY CALCULATIONS.

Nevenber.

QUESTION II:

GENERAL CONCEPTS, STATEMENT OF COMPREHENSIVE INCOME

(50 MARKS, 40 MINUTES)

1.1. TRUE OR FALSE

State whether the following statements are TRUE or FALSE. Write only TRUE or FALSE next to the question numbers 1.1.1 to 1.1.5 in the ANSWER BOOK.

- 1.1.1. A partnership agreement stipulates the amount of capital and other assets that each partner is going to contribute to the business.
- 1.1.2. Land and buildings purchased during the francial year will be recorded at carrying value.
- 1.1.2. Vehicles purchased during the year will not have any depreciation because it wasn't owned for a full financial year.
- 1.1.4. Interest expense is disclosed segurately in the financial statements; the matching principle is acciled.
- 1.1.5. Rent received for April 2023 will be included in the current liabilities section of the Statement of Financial Footbon for the financial year ended 31 March 2023. (5 x 1)_(5)
- The following information appears in the books of Upper Westside Traders, on 30 November 2020, the end of the financial year.

REQUIRED:

After taking the adjustments listed below into consideration, complete the Statement of Comprehensive Income of Upper Westside Traders for the Snancial year ended 30 November 2020. The business applies a profit mark-up of 150%.

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Michal Rosen-Zvi

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Commerce Business Daily ,1998-11

Survey Notes ,2012 Financial Statement Analysis Martin S. Fridson, Fernando Alvarez, 2011-06-01 The updated real world guide to interpreting and unpacking GAAP and non GAAP financial statements In Financial Statement Analysis 5th Edition leading investment authority Martin Fridson returns with Fernando Alvarez to provide the analytical framework you need to scrutinize financial statements whether you re evaluating a company s stock price or determining valuations for a merger or acquisition Rather than taking financial statements at face value you ll learn practical and straightforward analytical techniques for uncovering the reality behind the numbers This fully revised and up to date 5th Edition offers fresh information that will help you to evaluate financial statements in today s volatile markets and uncertain economy The declining connection between GAAP earnings and stock prices has introduced a need to discriminate between instructive and misleading non GAAP alternatives This book integrates the alternatives and provides guidance on understanding the extent to which non GAAP reports particularly from US companies may be biased Understanding financial statements is an essential skill for business professionals and investors Most books on the subject proceed from the questionable premise that companies objective is to present a true picture of their financial condition A safer assumption is that they seek to minimize the cost of raising capital by portraying themselves in the most favorable light possible Financial Statement Analysis teaches readers the tricks that companies use to mislead so readers can more clearly interpret statements Learn how to read and understand financial statements prepared according to GAAP and non GAAP standards Compare CFROI EVA Valens and other non GAAP methodologies to determine how accurate companies reports are Improve your business decision making stock valuations or merger and acquisition strategy Develop the essential skill of quickly and accurately gathering and assessing information from financial statements of all types Professional analysts investors and students will gain valuable knowledge from this updated edition of the popular guide Filled with real life examples and expert advice Financial Statement Analysis 5th Edition will help you interpret and unpack financial statements The Character of American **Democracy** Jill Long Thompson, 2020-09-15 This illuminating examination of democratic ethics is a resource for Americans who are seeking ways to secure our democracy and our future as a nation Congressman John Lewis Ethical leadership

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