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QUESTION 3:
CONCEPTS, ANALYSIS AND INTERPRETATION OF
FINANCIAL STATEMENTS

(40 MARKS, 30 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:

Grade10 Accounting November 2014 Memorandum

Rachel S Tattersall



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Minerals Yearbook Geological Survey, Interior Department, Mines Bureau, 2019-02-15 This volume covering metals and minerals contains chapters on approximately 90 commodities In addition this volume has chapters on mining and quarrying trends and on statistical surveying methods used by Minerals Information plus a statistical summary **Minerals Yearbook** Mines Bureau, Geological Survey, Interior Department, 2018-04-19 Minerals Yearbook 2014 V 3 Area Reports International Asia and the Pacific Volume III Area Reports International is published as four separate reports These regional reports contain the latest available minerals data on more than 180 foreign countries and discuss the importance of minerals to the economies of these nations and the United States Each report begins with an overview of the region s mineral industries during the year It continues with individual country chapters that examine the mining refining processing and use of minerals in each country of the region and how each country s mineral industry relates to U S industry Most chapters include production tables and industry structure tables information about Government policies and programs that affect the country s mineral industry and an outlook section **Minerals Yearbook** Mines Bureau, Geological Survey, Interior

Department, 2018-04-19 Minerals Yearbook 2014 V 3 Area Reports International Asia and the Pacific Volume III Area Reports International is published as four separate reports These regional reports contain the latest available minerals data on more than 180 foreign countries and discuss the importance of minerals to the economies of these nations and the United States Each report begins with an overview of the region s mineral industries during the year It continues with individual country chapters that examine the mining refining processing and use of minerals in each country of the region and how each country s mineral industry relates to U S industry Most chapters include production tables and industry structure tables information about Government policies and programs that affect the country s mineral industry and an outlook section

Audit and Accounting Guide Depository and Lending Institutions AICPA, 2017-09-19 The 2017 edition of this industry standard resource offers clear and practical guidance of audit and accounting issues such as transfers and servicing troubled debt restructurings financing receivables and the allowance for loan losses and fair value accounting It also provides direction for institutions assessing their operations and internal controls for regulatory considerations as well as discussions on existing regulatory reporting matters Updates include SAS No 132 The Auditor s Consideration of an Entity s Ability to Continue as a Going Concern SSAE No 18 Attestation Standards Clarification and Recodification Note FASB ASU No 2016 13 will have a significant impact on the guide however incorporation of guidance will not occur until the 2018 or 2019 edition of the guide **Presidential Leadership and National Security** Richard S. Conley, 2017-10-31 This book assesses the foreign policy legacy of the Obama administration through the lens of national security and leadership Timely accessible chapters authored by leading scholars of presidential and international politics cover White House Cabinet relations Congress and War Powers challenges including the Iran nuclear deal ISIS and the closing of Guantanamo Bay drone strikes

the New Cold War with Russia and the ways in which the Obama foreign policy legacy shaped the 2016 presidential election In particular the book explores the philosophical basis of counter terrorism strategy in the Obama administration and traces how precepts differed from the administration of George W Bush More generally the book contributes to an understanding of the distinctive interplay between the formal constitutional powers of the president and the use of informal executive powers in the quest for peace and security Finally the book surveys the challenges that Donald J Trump faces in the transition to the new presidential administration

Tainted Earth Marianne Sullivan, 2014-01-23 Smelting is an industrial process involving the extraction of metal from ore During this process impurities in ore including arsenic lead and cadmium may be released from smoke stacks contaminating air water and soil with toxic heavy metals The problem of public health harm from smelter emissions received little official attention for much of the twentieth century Though people living near smelters periodically complained that their health was impaired by both sulfur dioxide and heavy metals for much of the century there was strong deference to industry claims that smelter operations were a nuisance and not a serious threat to health It was only when the majority of children living near the El Paso Texas smelter were discovered to be lead exposed in the early 1970s that systematic independent investigation of exposure to heavy metals in smelting communities began Following El Paso an even more serious lead poisoning epidemic was discovered around the Bunker Hill smelter in northern Idaho In Tacoma

Washington a copper smelter exposed children to arsenic a carcinogenic threat Thoroughly grounded in extensive archival research Tainted Earth traces the rise of public health concerns about nonferrous smelting in the western United States focusing on three major facilities Tacoma Washington El Paso Texas and Bunker Hill Idaho Marianne Sullivan documents the response from community residents public health scientists the industry and the government to pollution from smelters as well as the long road to protecting public health and the environment Placing the environmental and public health aspects of smelting in historical context the book connects local incidents to national stories on the regulation of airborne toxic metals The nonferrous smelting industry has left a toxic legacy in the United States and around the world Unless these toxic metals are cleaned up they will persist in the environment and may sicken people children in particular for generations to come The twentieth century struggle to control smelter pollution shares many similarities with public health battles with such industries as tobacco and asbestos where industry supported science created doubt about harm and reluctant government regulators did not take decisive action to protect the public's health

Mapping Power Navroz K. Dubash, 2018-08-22 Electricity is critical to enabling India's economic growth and providing a better future for its citizens In spite of several decades of reform the Indian electricity sector is unable to provide high quality and affordable electricity for all and grapples with the challenge of poor financial and operational performance To understand why Mapping Power provides the most comprehensive analysis of the political economy of electricity in India's states With chapters on fifteen states by scholars of state politics and electricity this volume maps the political and economic forces that constrain and shape decisions in

electricity distribution Contrary to conventional wisdom it concludes that attempts to depoliticize the sector are misplaced and could worsen outcomes Instead it suggests that a historically grounded political economy analysis helps understand the past and devise reforms to simultaneously improve sectoral outcomes and generate political rewards These arguments have implications for the challenges facing India s electricity future including providing electricity to all implementing government reform schemes and successfully managing the rise of renewable energy

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From Black Gold to Frozen Gas Michael D. Tusiani,2023-08-29 Today Qatar is among the world s wealthiest countries Its rich hydrocarbon resources have transformed this small Gulf state into an energy powerhouse funded its outsized global ambitions and allowed it to forge an identity separate from those of its large and powerful neighbors Drawing on Michael D Tusiani s firsthand accounts and deep personal experience in the energy sector and Anne Marie Johnson s years of reporting this book explores how Qatar became a major player in the global energy market It follows the twists and turns of Qatar s road to riches from the first interest by British and American oil companies in the 1920s to the decades it took to develop the North field the world s largest gas field following its discovery in 1971 through the country s emergence as one of the world s leading exporters of liquefied natural gas LNG in the 2000s From Black Gold to Frozen Gas details the technical financial and political challenges involved in getting Qatar s first LNG projects off the ground It shows how despite missteps and setbacks the foundations of today s Qatar were laid over many decades And it chronicles epic rivalries within the ruling Al Thani family among oil companies and in the geopolitics of the energy landscape Part historical analysis part in the room narrative From Black Gold to Frozen Gas is the definitive account of oil and gas development in Qatar

Financial Integration in Latin America International Monetary Fund. Western Hemisphere Dept.,International Monetary Fund. Monetary and Capital Markets Department,International Monetary Fund. Research Dept.,International Monetary Fund. Legal Dept.,2016-04-03 Many Latin American economies have experienced significant reductions in growth recently as a result of the end of the commodity super cycle and the rebalancing of China s growth and a number of global banks have been leaving the region Although Latin American countries were generally less affected by the global financial crisis GFC than other regions the region continues also to suffer from the protracted sluggish growth in advanced economies In addition there has since 2008 been a withdrawal of global banks from the region thus potentially worsening access to credit or reducing competition in the financial sector More broadly the GFC demonstrated that extreme economic volatility can originate from outside the region rather than internally as was the experience of the 1980s and 1990s

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web mar 10 2006 right now our ffa cattle show team has more grooming chutes that they do heifers i say that but some people do not keep there steers out at our ag farm we only have two people that will be using the chutes and we have five or six chutes

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web grooming chutes for cattle show stopper equipment your livestock grooming supplies show animal equipment source show stopper chutes available in aluminum steel or combo caution aluminum is a soft metal that bends or can break easily use with caution chutes available in 7 7 1 2 and 8 lengths

blueprints cattle equipment and plans extension - Jun 13 2023

web cattle squeeze 5792 1954 1 portable cattle stock 5793 1954 1 loading chutes 5850 1958 2 variable width chute for cattle 5852 1957 1 variable height loading chute for cattle 5853 1958 1 permanent breeding rack for cattle 5854 1958 1 fence line feeder for cattle type a 5862 1958 1 covered feeder for cattle type

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practice an issue of veterinary clinics

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trim chute plans cattletoday com cattle cow ranching - Apr 11 2023

web sep 20 2004 anyone know where on the internet can i get plans for a trim grooming chute i tried my county extention agent already thanks

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web the company produces a manually operated cattle chute manually operated cattle chutes are advantageous over other chutes since they require no electrical power for their operation there are many companies manufacturing a manual cattle chute which makes for a competitive market w w livestock systems has a well designed chute but current

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