

- Clearing materials, R322
- Packaging materials, R400

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:

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Dr Chandresh Agrawal, nandini books

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SEBI Officer Grade A- General Stream Exam Paper 2: Commerce and Management Practice Sets Dr Chandresh Agrawal,nandini books,2025-06-27 SGN The Book SEBI Officer Grade A General Stream Exam Paper 2 Commerce and Management Practice Sets Covers Commerce and Management Objective Questions Asked in Various Competitive Exams Answers For All Questions **Chinese Military Modernization and Force Development** Anthony H. Cordesman,Ashley Hess,Nicholas S. Yarosh,2013-10-22 China s military development has become a key focus of US security policy as well as that of virtually all Asia Pacific states This report from the CSIS Burke Chair in Strategy examines trends in Chinese strategy military spending and military forces based on Chinese defense white papers and other official Chinese sources US reporting by the Department of Defense and other defense agencies and other government sources including Japanese and Korean defense white papers and the International Monetary Fund The analysis also draws on the work of experts outside of government various research centers and nongovernmental organizations *RBI Grade B Officer Phase 2 (Mains) Exam | Economic & Social Issues + Finance & Management | 1000+ Solved Objective Questions [16 Mock Test (Paper I & III)]* EduGorilla Prep Experts,2022-08-03 Best Selling Book for RBI Grade B Officer Phase 2 Exam Mains with objective type questions as per the latest syllabus given by the RBI Compare your performance with other students using Smart Answer Sheets in EduGorilla s RBI Grade B Officer Phase 2 Exam Mains Practice Kit RBI Grade B Officer Phase 2 Exam Mains Preparation Kit comes with 16 Mock Tests Economic Social Issues Finance Management with the best quality content Increase your chances of selection by 14X RBI Grade B Officer Phase 2 Exam Mains Prep Kit comes with well structured and 100% detailed solutions for all the questions Clear exam with good grades using thoroughly Researched Content by experts **Unwinding Quantitative Easing** United States. Congress. Joint Economic Committee,2014 **American Lumberman** ,1917 **Better Roads** ,1935 *Study and Master Accounting Grade 10 CAPS Study Guide* Elsabé Conradie,Mandy Moyce,Derick Kirsch,2014-11-13

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