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| Province of the  EASTERN CAPE  EDUCATION  **DIRECTORATE SENIOR CURRICULUM MANAGEMENT (SEN-FET)**  **HOME SCHOOLING SELF-STUDY**  **WORK SHEETS**   |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **SUBJECT** | | ACCOUNTING | **GRADE** | 11 | **DATE** |  | | | | | **TOPIC** | Analysis and Interpretation of Financial statements: Introduction to Grade 11 financial indicators | | | | | **Term** | 2 | **Week** | 6 | |

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| **WORKSHEET 1** | | | | | |  |
| **GRADE** | 11 | **TERM** | 2 | **WEEK** | 6 | |

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| **ACTIVITY 1** | |  |  |  |  |
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| **Calculate and comment on the following financial indicators for 2020:** |
| **1.1 Stock turnover rate** |
| * 1. **Stock holding period** |
| * 1. **Average debtors’ collection period** |
| * 1. **Average creditors’ payment period** |

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| **WORKSHEET 2** | | | | | |  |
| **GRADE** | 11 | **TERM** | 2 | **WEEK** | 6 | |

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| **ACTIVITY 2** | |  |  |  |  |
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| **Calculate and comment on the following financial indicators for 2020:** |
| * 1. **Stock turnover rate** |
| * 1. **Stock holding period** |
| * 1. **Average debtors’ collection period** |
| * 1. **Average creditors’ payment period** |

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| **WORKSHEET 3** | | | | | |  |
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| **GRADE** | 11 | **TERM** | 2 | **WEEK** | 6 | |

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| **ACTIVITY 3** | |  |  |  |  |
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| * 1. **Calculate the following for 2020:** |
| * + 1. **Percentage return earned by MF Stores** |
| **3.1.2 Amount earned by Mark** |
| * 1. **3 Amount earned by Fish** |
| * + 1. **Percentage return earned by Mark** |
| * + 1. **Percentage return earned by Fish** |

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| * 1. **Calculate the debt/equity ratio for 2019 and 2020.** |
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| * 1. **Comment on your calculations above.** |
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| **WORKSHEET 4** | | | | | |  |
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| **GRADE** | 11 | **TERM** | 2 | **WEEK** | 6 | |

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| **ACTIVITY 4** | |  |  |  |  |
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| **Calculate and comment on the following financial indicators:** |
| * 1. **Percentage return earned by NM Stores for 2020** |
| * 1. **Amount earned by Naidoo in 2020** |
| * 1. **Amount earned by Martin in 2020** |

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| * 1. **Percentage return earned by Naidoo in 2020** |
| **4.5 Percentage return earned by Martin in 2020** |
| **4.6 Debt/equity ratio for both years**. |

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| **WORKSHEET 5** | | | | | |  |
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| **GRADE** | 11 | **TERM** | 2 | **WEEK** | 6 | |

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| **ACTIVITY 5** | |  |  |  |  |
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| * 1. **Calculate and comment briefly on the following financial indicators.**   **When commenting refer also to the corresponding figures which are**  **provided for 2019.** |
| * **Rate of stock turnover** |
| * **Percentage return on equity** |

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| * **Percentage return earned by John** |
| * **Percentage return earned by Shaun** |
| * **Debt / equity ratio** |

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| * 1. **The partners increased their capital contributions considerably during**   **the year. How were these extra funds utilized?** |
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| * 1. **The business might require extra capital funds in the future. Do you**   **advise that they take out further loans or should they increase their**  **capital contributions? Comment briefly.** |
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| * 1. **Calculate the following:** |
| * **How long the trading stock is expected to last** |
| * **The period of credit granted to debtors** |
| * **The period credit granted by creditors** |

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| * 1. **What advice do you offer this business with regard to its control of**   **working capital?** |
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