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|  Province of theEASTERN CAPEEDUCATION**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?** |
|  |
| * 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?** |
|  |