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... Accounting 5 DBE/Feb.-Mar. 2014 NSC – Memorandum ... The acid-test ratio has decreased from 0,9 : 1 to 0,3 : 1. The stock turnover rate decreased from 15 times to 8 times. 6 .

NATIONAL SENIOR CERTIFICATE GRADE 12

Accounting 9 DBE/Feb.-Mar. 2014 NSC – Answer Book ... Acid test ratio . 4 . Return on average capital employed (ROTCE, use net profit before tax in your calculation.) 5 . Accounting 10 DBE/Feb.-Mar. 2014 NSC – Answer Book ... March (actual) R140 000 . 84 000 : April (budgeted) R200 000 : 68 600 . May (budgeted)

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The funds have not been transferred by the bank as at 28 February 2014. The amount is still owed to creditors as at 28 February 2014. 4 4 1.6 Explain why a post-dated cheque received by Belino Traders on 10 February 2014 but dated 25 March 2014 does not appear in the Bank Reconciliation Statement. Any ONE reason:

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2.4 Prepare the Balance Sheet on 28 February 2014. (38) 1. The following figures were identified from the accounting records at the end of the financial year 28 February 2014. Ordinary share capital (1 March 2013) 3 000 000 Retained income (1 March 2013) 44 700 Long-term loan: Zululand Bank (1 March 2013) 120 000 Land and buildings 1 900 000

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