

Analyses of Question 5 - Interpretation of Accounts														
		Bank Manager	Share- holders	Share- holders	Share- holders	Debentures	Bank Manager	Share- holders	Investor	Bank manager	Friend	Share- holders	Bank Manager	Debenture
<b>Part A</b>														
Cash Sales			21		19					14				
Cash Purchases		22				18		16				12		10
ROCE			21		19	18		16		14				
P/E Ratio		22	21	20	19	18		16	15	14	13	12	11	10
Dividen Cover		22	21		19			16				12		10
Interest Cover			21	20		18	17		15		13	12		10
Openign Stock				20					15		13		11	
Closing stock							17							
ROSF		22		20										
Dividend Yield				20	19	18	17	16	15	14	13		11	10
EPS							17		15	14	13		11	
Gearing		22											11	
ROSF							17							
<b>PART B</b>														
EPS		22	21	20	19	18	17	16	15	14	13	12	11	10
DPS		22	21	20	19	18	17	16	15	14	13	12	11	10
Interest Cover		22	21	20	19	18	17	16	15	14	13	12	11	10
Acid Test Ratio		22	21	20	19	18	17	16	15	14	13	12	11	10
ROCE		22	21	20	19	18	17	16	15	14	13	12	11	10
Gearing		22	21	20	19	18	17	16	15	14	13	12	11	10
Dividend Cover		22	21	20	19	18	17	16		14			11	10
Dividend Yield			21	20	19	18	17	16		14			11	10
Ordinary Share Holders			21	20	19			16				12		
Debenture Holders						18								10
Bank Manager		22					17			14			11	
Investor									15					
Friend											13			

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Part C													
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Benefits of a lowly geared company							16						
Disadvantage of gearing		21											
Reduce the gearing		21					16						
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Calculate Acid Test Ratio				19						13			
Analyse the liquidity position				19						13			
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	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Part C													
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Reason for and increase/decrease (5)											12		
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