ASSET REGISTER OF HYPER ATLANTIC TRANSPORT VEHICLE 1 Make: Isuzu D-MAX Date purchased: ? Cost price: R960 000 Depreciation: 20% per annum on cost price DEPRECIATION ACCUMULATED CARRYING VALUE DATE FOR THE YEAR DEPRECIATION 28/0/2/2019 800 000 160 000 160 000 28/02/2020 352 000 608 000 192 000 28/02/2021 192 000 544 000 416 000 31/08/2021 96 000

NOTE:

Vehicle 1 was written off in an accident on 31 August 2021. The insurance company refused to pay out the claim as the vehicle was not in a roadworthy condition at the time of the accident. The vehicle was therefore sold to a scrap dealer for R30 000 cash.

| ASS | ET REGISTER OF HYPE | R ATLANTIC TRANSP | PORT |
|----------------------|------------------------------|-----------------------------|----------------|
| VEHICLE 2 | | | |
| Make: Hyundai EXB | | | |
| Date purchased: 01/ | 03/2017 | | |
| Cost price: R1 040 0 | | | |
| | er annum on cost price | | |
| DATE | DEPRECIATION FOR THE YEAR | ACCUMULATED DEPRECIATION | CARRYING VALUE |
| 28/02/2018 | 208 000 | 208 000 | 832 000 |
| 28/02/2019 | 208 000 | 416 000 | 624 000 |
| 28/02/2020 | 208 000 | 624 000 | 416 000 |
| 28/02/2021 | (A) | (8) | (C) |
| 28/02/2022 | (D) | (E) | (F) |

| ASS | ET REGISTER OF HYPE | R ATLANTIC TRANSP | PORT |
|---------------------|------------------------------|-----------------------------|----------------|
| VEHICLE 3 | | | |
| Make: Mercedes-Be | | | |
| Date purchased: 01/ | 09/2020 | | |
| Cost price: 7 | | | |
| Depreciation: 20% p | er annum on cost price | | |
| DATE | DEPRECIATION FOR THE YEAR | ACCUMULATED DEPRECIATION | CARRYING VALUE |
| 28/02/2021 | 135 000 | 135 000 | 7 |
| 28/02/2022 | 270 000 | 405 000 | 2 |

REQUIRED:

Jy word voorsien van die volgende inligting van Hyper Atlantic Transport. Hul finansiële jaar eindig elke jaar op 28 Februarie.

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Jiyuan Zhang

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Table of Contents Grade 11 Accounting Midyear Papers

- 1. Understanding the eBook Grade 11 Accounting Midyear Papers
 - The Rise of Digital Reading Grade 11 Accounting Midyear Papers
 - Advantages of eBooks Over Traditional Books
- 2. Identifying Grade 11 Accounting Midyear Papers
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
- 3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Grade 11 Accounting Midyear Papers
 - User-Friendly Interface
- 4. Exploring eBook Recommendations from Grade 11 Accounting Midyear Papers

- Personalized Recommendations
- o Grade 11 Accounting Midyear Papers User Reviews and Ratings
- Grade 11 Accounting Midyear Papers and Bestseller Lists
- 5. Accessing Grade 11 Accounting Midyear Papers Free and Paid eBooks
 - Grade 11 Accounting Midyear Papers Public Domain eBooks
 - Grade 11 Accounting Midyear Papers eBook Subscription Services
 - Grade 11 Accounting Midyear Papers Budget-Friendly Options
- 6. Navigating Grade 11 Accounting Midyear Papers eBook Formats
 - o ePub, PDF, MOBI, and More
 - Grade 11 Accounting Midyear Papers Compatibility with Devices
 - Grade 11 Accounting Midyear Papers Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Grade 11 Accounting Midyear Papers
 - Highlighting and Note-Taking Grade 11 Accounting Midyear Papers
 - Interactive Elements Grade 11 Accounting Midyear Papers
- 8. Staying Engaged with Grade 11 Accounting Midyear Papers
 - o Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Grade 11 Accounting Midyear Papers
- 9. Balancing eBooks and Physical Books Grade 11 Accounting Midyear Papers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Grade 11 Accounting Midyear Papers
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Grade 11 Accounting Midyear Papers
 - Setting Reading Goals Grade 11 Accounting Midyear Papers
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Grade 11 Accounting Midyear Papers

- Fact-Checking eBook Content of Grade 11 Accounting Midyear Papers
- Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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