

SCHOOL OF ACCOUNTING, ECONOMICS AND FINANCE

ACCOUNTING 162 (ACCT162)

TEST 1 2017 Semester 2 SUGGESTED SOLUTION

Question 1

Virginia Active-wear Limited Notes to the financial statements for the year ended 31 December 2016 (extracts)				
Note 16: Property, plant and equipment				
	Land	Buildings	Machinery	
	(W1)	(W2)	(W4)	
Opening Balance	5 580 000	8 933 375	-	
Cost Price	5 350 000	9 270 000	-	
Accumulated Depreciation	-	(347 625)	-	
Additions			8 175 000	
Revaluation	1 800 000	1 677 625		
Depreciation	-	(236 943)	(517 500)	
Impairments			(4 357 500)	
Closing Balance (W4)	7 380 000	10 363 657	3 600 000	
At valuation	7 200 000	10 600 000	6 175 000	
Accumulated Depreciation and impairments	-	(236 943)	(5 175 000)	

Gauteng Accounting Prelim 2014 Memo

Clifford Lane



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Accounting Past Papers Elaine Wright, 2000

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