

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			
DATE	DEPRECIATION FOR THE YEAR	ACCUMULATED DEPRECIATION	CARRYING VALUE
28/02/2019	192 000	192 000	768 000
28/02/2020	192 000	384 000	576 000
28/02/2021	192 000	576 000	384 000
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.			

ASSET REGISTER OF HYPER ATLANTIC TRANSPORT			
VEHICLE 2			
Make: Hyundai EX8			
Date purchased: 01/03/2017			
Cost price: R1 040 000			
Depreciation: 20% per 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)	(B)	(C)
28/02/2022	(D)	(E)	(F)

ASSET REGISTER OF HYPER ATLANTIC TRANSPORT			
VEHICLE 3			
Make: Mercedes-Benz eActros			
Date purchased: 01/09/2020			
Cost price: ?			
Depreciation: 20% per annum on cost price			
DATE	DEPRECIATION FOR THE YEAR	ACCUMULATED DEPRECIATION	CARRYING VALUE
28/02/2021	135 000	135 000	?
28/02/2022	270 000	405 000	?

REQUIRED:

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

INLIGTING:

Grade Accounting Exam Papers Midyear

Ying Liu



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Table of Contents Grade Accounting Exam Papers Midyear

1. Understanding the eBook Grade Accounting Exam Papers Midyear
 - The Rise of Digital Reading Grade Accounting Exam Papers Midyear
 - Advantages of eBooks Over Traditional Books
2. Identifying Grade Accounting Exam Papers Midyear
 - 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 Accounting Exam Papers Midyear
 - User-Friendly Interface
4. Exploring eBook Recommendations from Grade Accounting Exam Papers Midyear
 - Personalized Recommendations
 - Grade Accounting Exam Papers Midyear User Reviews and Ratings
 - Grade Accounting Exam Papers Midyear and Bestseller Lists
5. Accessing Grade Accounting Exam Papers Midyear Free and Paid eBooks
 - Grade Accounting Exam Papers Midyear Public Domain eBooks
 - Grade Accounting Exam Papers Midyear eBook Subscription Services
 - Grade Accounting Exam Papers Midyear Budget-Friendly Options
6. Navigating Grade Accounting Exam Papers Midyear eBook Formats

- ePub, PDF, MOBI, and More
 - Grade Accounting Exam Papers Midyear Compatibility with Devices
 - Grade Accounting Exam Papers Midyear Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Grade Accounting Exam Papers Midyear
 - Highlighting and Note-Taking Grade Accounting Exam Papers Midyear
 - Interactive Elements Grade Accounting Exam Papers Midyear
 8. Staying Engaged with Grade Accounting Exam Papers Midyear
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Grade Accounting Exam Papers Midyear
 9. Balancing eBooks and Physical Books Grade Accounting Exam Papers Midyear
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Grade Accounting Exam Papers Midyear
 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
 11. Cultivating a Reading Routine Grade Accounting Exam Papers Midyear
 - Setting Reading Goals Grade Accounting Exam Papers Midyear
 - Carving Out Dedicated Reading Time
 12. Sourcing Reliable Information of Grade Accounting Exam Papers Midyear
 - Fact-Checking eBook Content of Grade Accounting Exam Papers Midyear
 - 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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