

**SCHOOL OF ACCOUNTING, ECONOMICS AND FINANCE**

**ACCOUNTING 162 (ACCT162)**

**TEST 1 2017 Semester 2 SUGGESTED SOLUTION**

**Question 1**

<b>Virginia Active-wear Limited</b> <b>Notes to the financial statements for</b> <b>the year ended 31 December 2016</b> <b>(extracts)</b>				
<b>Note 16: Property, plant and equipment</b>				
	<b>Land</b>	<b>Buildings</b>	<b>Machinery</b>	
	<b>(W1)</b>	<b>(W2)</b>	<b>(W4)</b>	
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	8 175 000	
Accumulated Depreciation and impairments	-	(236 943)	(5 175 000)	

# Gauteng Accounting Prelim 2014 Memo

**Elaine Wright**



**Gauteng Accounting Prelim 2014 Memo:**  
**Accounting Past Papers** Elaine Wright, 2000

## **Gauteng Accounting Prelim 2014 Memo** Book Review: Unveiling the Power of Words

In a world driven by information and connectivity, the power of words has become more evident than ever. They have the capacity to inspire, provoke, and ignite change. Such is the essence of the book **Gauteng Accounting Prelim 2014 Memo**, a literary masterpiece that delves deep to the significance of words and their impact on our lives. Written by a renowned author, this captivating work takes readers on a transformative journey, unraveling the secrets and potential behind every word. In this review, we will explore the book's key themes, examine its writing style, and analyze its overall effect on readers.

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