

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

Richard Bailey



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