

**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	10 800 000	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

The Top Books of the Year Gauteng Accounting Prelim 2014 Memo The year 2023 has witnessed a noteworthy surge in literary brilliance, with numerous engrossing novels captivating the hearts of readers worldwide. Lets delve into the realm of popular books, exploring the fascinating narratives that have captivated audiences this year. The Must-Read : Colleen Hoover's "It Ends with Us" This touching tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover skillfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can succeed. Uncover the Best : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This intriguing historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids captivating storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Gauteng Accounting Prelim 2014 Memo : Delia Owens "Where the Crawdads Sing" This evocative coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens spins a tale of resilience, survival, and the transformative power of nature, entrancing readers with its evocative prose and mesmerizing setting. These bestselling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of compelling stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a exceptional and thrilling novel that will keep you wondering until the very end. The novel is a warning tale about the dangers of obsession and the power of evil.

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## **Table of Contents Gauteng Accounting Prelim 2014 Memo**

1. Understanding the eBook Gauteng Accounting Prelim 2014 Memo
  - The Rise of Digital Reading Gauteng Accounting Prelim 2014 Memo
  - Advantages of eBooks Over Traditional Books
2. Identifying Gauteng Accounting Prelim 2014 Memo
  - 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 Gauteng Accounting Prelim 2014 Memo
  - User-Friendly Interface
4. Exploring eBook Recommendations from Gauteng Accounting Prelim 2014 Memo
  - Personalized Recommendations
  - Gauteng Accounting Prelim 2014 Memo User Reviews and Ratings
  - Gauteng Accounting Prelim 2014 Memo and Bestseller Lists
5. Accessing Gauteng Accounting Prelim 2014 Memo Free and Paid eBooks
  - Gauteng Accounting Prelim 2014 Memo Public Domain eBooks
  - Gauteng Accounting Prelim 2014 Memo eBook Subscription Services
  - Gauteng Accounting Prelim 2014 Memo Budget-Friendly Options
6. Navigating Gauteng Accounting Prelim 2014 Memo eBook Formats
  - ePub, PDF, MOBI, and More
  - Gauteng Accounting Prelim 2014 Memo Compatibility with Devices
  - Gauteng Accounting Prelim 2014 Memo Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Gauteng Accounting Prelim 2014 Memo
  - Highlighting and Note-Taking Gauteng Accounting Prelim 2014 Memo
  - Interactive Elements Gauteng Accounting Prelim 2014 Memo
8. Staying Engaged with Gauteng Accounting Prelim 2014 Memo

- Joining Online Reading Communities
- Participating in Virtual Book Clubs
- Following Authors and Publishers Gauteng Accounting Prelim 2014 Memo
- 9. Balancing eBooks and Physical Books Gauteng Accounting Prelim 2014 Memo
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Gauteng Accounting Prelim 2014 Memo
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Gauteng Accounting Prelim 2014 Memo
  - Setting Reading Goals Gauteng Accounting Prelim 2014 Memo
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Gauteng Accounting Prelim 2014 Memo
  - Fact-Checking eBook Content of Gauteng Accounting Prelim 2014 Memo
  - 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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