SCHOOL OF ACCOUNTING, ECONOMICS AND FINANCE

ACCOUNTING 102 (ACCT102) 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	Shuildings	Machinery
	0410	04630	(994)
Opening Batance	5 380 000	8 922 375	
Cost Price	5 380 000	9 270 000	
Accumulated Depreciation	5	(347 625)	0.00
Additions			8 175 000
RevelueSon	1 820 000	1 677 625	-
Depreciation	* 1	(236 943)	(817 500)
Impairments			(4 357 500)
Closing Balance (W4)	T 200 000	10 563 057	3 000 000
At valuation	7 200 000	10 800 000	8 175 000
Accumulated Depreciation and Impairments	-	(236 943)	(5 175 000)

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Elaine Wright

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