

Accounting in Organisations and Society
Topic 11 – Financial Statement Analysis
Reinforcement Activity Solution

You are considering investing in a business, Planet Games and have just read its 2017 annual financial reports. The Balance Sheet (Statement of Financial Position) and Income Statement have been reproduced below.

Planet Games Statement of Financial Position		
As at 30 June 2017		
	2017	2016
	\$'000	\$'000
Current assets		
Cash	471	120
Accounts receivable	278	155
Inventories	<u>246</u>	<u>542</u>
Total current assets	995	817
Non-current assets		
Property, plant and equipment	726	340
Intangible assets	<u>27</u>	<u>27</u>
Total non-current assets	<u>753</u>	<u>367</u>
Total assets (current + non-current)	1,748	1,184
Current liabilities		
Accounts payable	42	80
Income tax payable	37	22
Accrued expenses	<u>18</u>	<u>22</u>
Total current liabilities	97	124
Non-current liabilities		
Bank loans	612	230
Provisions	32	28
Total non-current liabilities	<u>644</u>	<u>258</u>
Total liabilities (current + non-current)	<u>741</u>	<u>382</u>
Net assets	1,007	802
Equity		
Share capital	125	104
Reserves	149	180
Retained earnings	<u>733</u>	<u>518</u>
Total Equity	1,007	802

Accounting Reinforcement Activity Answer Key

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A decorative graphic consisting of a light blue horizontal bar with a rounded right end, and a red circular shape partially visible behind it.

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The Balance Sheet, 1985 *Century 21 Accounting*, 2000 *Century 21 Accounting* Kenton E. Ross, 2000 *PGT - Commerce Previous Year Question & Answer Subject Wise Bifurcated 2025 Revised Edition* Dheeraj Kumar Singh, 1 DSSSB PGT Commerce 2014 Tier I 6 11 2 DSSSB PGT Commerce 2015 Tier II 12 23 3 DSSSB PGT Commerce 2018 Male 24 39 4 DSSSB PGT Commerce 2018 Female 40 53 5 DSSSB PGT Commerce 2021 Male 54 71 6 DSSSB PGT Commerce 2021 Female First Shift 72 86 7 DSSSB PGT Commerce 2021 Female Second Shift 87 102 8 KVS PGT Commerce 2016 103 112 9 KVS PGT Commerce 2018 113 119 10 KVS PGT Commerce 2023 20 125 11 NVS PGT Commerce 2014 126 132 12 NVS PGT Commerce 2016 133 138 13 NVS PGT Commerce 2019 139 146 14 UP PGT Commerce 2015 147 156 15 UP PGT Commerce 2016 157 163 16 UP PGT Commerce 2019 164 171 17 UP PGT Commerce 2021 172 179 18 UP TGT Commerce 2015 180 188 19 UP TGT Commerce 2016 189 195 20 UP TGT Commerce 2019 196 203 21 UP TGT Commerce 2021 204 211 22 HTET PGT Commerce 2016 212 217 23 HTET PGT Commerce 2018 218 222 24 HTET PGT Commerce 2019 223 228 25 HTET PGT Commerce 2020 229 233 26 HTET PGT Commerce 2021 234 238 27 HTET PGT Commerce 2022 239 243 28 HTET PGT Commerce 2023 244 248 29 HTET PGT Commerce 2024 249 254 30 HPSC Commerce Screening Test 2023 255 263 31 HPSC Commerce Screening Test 2024 264 270 32 Army School PGT Commerce 2012 271 277 33 Bihar STET commerce 2023 Shift II 278 284 34 BPSC School Teacher Written Examination 2023 285 292 35 Tripura PGT Commerce 2017 293 303 36 Tripura PGT Commerce 2018 304 312 **Learning & Living in the 21st Century i Tm for H.s.' 2007 Ed. , Financial Management and Recordkeeping** Jeffrey R. Stewart (Jr.), 1994 A textbook for instruction in personal and business financial management and recordkeeping as well as in basic accounting **Accounting Education for the 21st Century** Jane O. Burns, Belverd E. Needles, 2014-06-28 Accounting practice whether in business or government is more dynamic more complex and addresses a wider array of issues than it did as little as five years ago Significant and rapid social political technological and economic changes are taking place in the world economy and it is increasingly recognised that accountants in all countries play a key role in the process of economic development Accounting education is undergoing a thorough review on a worldwide basis and major developments are taking place to produce quality accounting education that can keep pace with dramatic world change This book provides an up to date view of the state of accounting education throughout the world and focusses on the global challenges facing accounting education as we approach the millenium *Century 21 Accounting* Swanson, Melanie H. Ross, Hanson, Gilbert, 1994 *Gle ACC Twe 1st Year 2000* Donald J. Guerrieri, F. Barry Haber, William B. Hoyt, Robert E. Turner, 1999-04 Focuses on a business perspective by using examples from the business world to illustrate accounting concepts *Liberia International Monetary Fund*, 2012-05-22 This paper discusses key findings of the Eighth Review under the Extended Credit Facility for Liberia Economic activity in Liberia remains on a solid upward trend Inflation has nudged higher owing to rising international fuel prices and elevated food prices The authorities immediate fiscal

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