

**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.

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

# Accounting Reinforcement Activity Answer Key

**Dheeraj Kumar Singh**



## Accounting Reinforcement Activity Answer Key:

**Century 21 Accounting** ,2000      Century 21 Accounting Kenton E. Ross,2000      Century 21 Accounting Swanson,Melanie H. Ross,Hanson,Gilbert,1994      *Learning & Living in the 21st Century i Tm for H.s.' 2007 Ed. ,      **The Balance Sheet** ,1985      Jacob Spon Roland Étienne,Jean-Claude Mossière,1995      *Glencoe Accounting* Donald J. Guerrieri,Haber,Hoyt,Turner,1995      *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      **Resources in Education** ,1997-05  
*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      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      Fundamentals of Accounting Course Kenton E. Ross,2004 This introductory accounting text presents a complete accounting cycle of a business organized as a corporation Topics include analyzing transactions journalizing posting petty cash financial statements and adjusting and closing entries Accounting concepts are introduced using a modern business with owners that students can relate to in each cycle      **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 priorities are to contain discretionary current spending and bolster investment All performance criteria and indicative targets under the program through December 2011 were observed One structural benchmark for the Eighth Review was met while the other is in progress*

*Management Accounting* Pauline Weetman, 2003 This text provides an introduction to cost and management accounting for students Using a case study approach it illustrates day to day applications of principles

**Managerial Accounting** John J. Wild, 2007 Wild's *Managerial Accounting* responds to the market's request for a book with a balance between large and small business and one that is contemporary yet succinct and assessable for today's students With numerous innovative features the author focuses on Three C's Clear presentation of accounting concepts Concise coverage to help students focus on important material and Cutting edge technology to engage students and improve their chances for success The author provides a balance of small and large business examples integration of new computerized learning tools superior end of chapter materials and highly engaging pedagogical learning structures Technology tools such as Homework Manager provide students with further advantages as they learn and apply key accounting concepts and methods

**A New Vocabulary** Thomas W. Bonnett, 1994 The Council is located at 400 N Capitol St Washington DC 20001 Annotation copyright Book News Inc Portland Or

**Billboard**, 1978-07-08 In its 114th year Billboard remains the world's premier weekly music publication and a diverse digital events brand content and data licensing platform Billboard publishes the most trusted charts and offers unrivaled reporting about the latest music video gaming media digital and mobile entertainment issues and trends

**Bulletin of the Atomic Scientists**, 1969-02 The Bulletin of the Atomic Scientists is the premier public resource on scientific and technological developments that impact global security Founded by Manhattan Project Scientists the Bulletin's iconic Doomsday Clock stimulates solutions for a safer world

Discovering Computers 2007 Gary B. Shelly, Thomas J. Cashman, Misty E. Vermaat, Jeffrey J. Quasney, 2006-02 Provides a current and thorough introduction to computers by integrating usage of the World Wide Web with the printed text Updated for currency this Shelly Cashman Series text offers a complete solution to successfully teach students basic computer concepts with new exercises case studies and online tools on the Companion Web site

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 millennium

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## **Table of Contents Accounting Reinforcement Activity Answer Key**

1. Understanding the eBook Accounting Reinforcement Activity Answer Key
  - The Rise of Digital Reading Accounting Reinforcement Activity Answer Key
  - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Reinforcement Activity Answer Key
  - 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 Accounting Reinforcement Activity Answer Key
  - User-Friendly Interface

4. Exploring eBook Recommendations from Accounting Reinforcement Activity Answer Key
  - Personalized Recommendations
  - Accounting Reinforcement Activity Answer Key User Reviews and Ratings
  - Accounting Reinforcement Activity Answer Key and Bestseller Lists
5. Accessing Accounting Reinforcement Activity Answer Key Free and Paid eBooks
  - Accounting Reinforcement Activity Answer Key Public Domain eBooks
  - Accounting Reinforcement Activity Answer Key eBook Subscription Services
  - Accounting Reinforcement Activity Answer Key Budget-Friendly Options
6. Navigating Accounting Reinforcement Activity Answer Key eBook Formats
  - ePub, PDF, MOBI, and More
  - Accounting Reinforcement Activity Answer Key Compatibility with Devices
  - Accounting Reinforcement Activity Answer Key Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Accounting Reinforcement Activity Answer Key
  - Highlighting and Note-Taking Accounting Reinforcement Activity Answer Key
  - Interactive Elements Accounting Reinforcement Activity Answer Key
8. Staying Engaged with Accounting Reinforcement Activity Answer Key
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Accounting Reinforcement Activity Answer Key
9. Balancing eBooks and Physical Books Accounting Reinforcement Activity Answer Key
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Accounting Reinforcement Activity Answer Key
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Accounting Reinforcement Activity Answer Key
  - Setting Reading Goals Accounting Reinforcement Activity Answer Key
  - Carving Out Dedicated Reading Time

12. Sourcing Reliable Information of Accounting Reinforcement Activity Answer Key
  - Fact-Checking eBook Content of Accounting Reinforcement Activity Answer Key
  - 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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