

1.1 FIXED ASSETS

(i)

Calculate: Cost of Land and Buildings at the beginning of the year.	
WORKINGS	ANSWER
$4\,000\,000 - 750\,000$	$3\,250\,000$ ✓✓

2

(ii)

Calculate: Carrying value of equipment at the beginning of the year.	
WORKINGS	ANSWER
$600\,000 - 180\,000$	$420\,000$ ✓

1

(iii)

Calculate: Depreciation on equipment.	
WORKINGS	ANSWER
see 1.1 (ii) Old: $420\,000 \times 10/100 = 42\,000$ ✓ New: $90\,000 \times 10/100 \times 8/12$ ✓ = $6\,000$ ✓	$48\,000$ ☒ one part correct

4

(iv)

Calculate: Carrying value of vehicle disposed.	
WORKINGS	ANSWER
$680\,000 + 120\,000 - 440\,000$ $= 360\,000 \times 12/100 \times 10/12 = 36\,000$ ✓☒ See calculation above $360\,000$ ☒ - $215\,000$ ✓ - $36\,000$	$109\,000$ ☒ one part correct

5

Answer To Asset Test

Irvin N. Gleim, Dale L. Flesher



Answer To Asset Test:

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Developer Role CloudRoar Consulting Services,2025-08-15 This guide provides over 400 questions and answers to help aspiring 3D Asset Developers excel in interviews Topics include asset creation optimization texturing rigging and asset integration in game engines or animation pipelines Each answer highlights problem solving software proficiency and collaborative project experience Tips on portfolio presentation and cross functional communication make this book an indispensable resource for candidates seeking gaming animation or VR studio positions

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