

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, William Arthur Collins

Answer To Asset Test:

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Answer To Asset Test Book Review: Unveiling the Magic of Language

In an electronic digital era where connections and knowledge reign supreme, the enchanting power of language has become more apparent than ever. Its capability to stir emotions, provoke thought, and instigate transformation is truly remarkable. This extraordinary book, aptly titled "**Answer To Asset Test**," written by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound impact on our existence. Throughout this critique, we shall delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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