

**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>        |

# Reinforcement Activity Advanced Accounting Answers

**R Pring**



## **Reinforcement Activity Advanced Accounting Answers:**

## Whispering the Strategies of Language: An Mental Quest through **Reinforcement Activity Advanced Accounting Answers**

In a digitally-driven world wherever displays reign great and instant connection drowns out the subtleties of language, the profound strategies and mental subtleties concealed within words usually move unheard. Yet, set within the pages of **Reinforcement Activity Advanced Accounting Answers** a fascinating literary treasure blinking with natural thoughts, lies an exceptional quest waiting to be undertaken. Published by an experienced wordsmith, that enchanting opus encourages readers on an introspective journey, gently unraveling the veiled truths and profound impact resonating within ab muscles material of each word. Within the emotional depths of this emotional review, we will embark upon a genuine exploration of the book is core subjects, dissect its charming writing style, and fail to the effective resonance it evokes heavy within the recesses of readers hearts.

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