

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

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Smart Data James A. George,James A. Rodger,2010-03-25 The authors advocate attention to smart data strategy as an organizing element of enterprise performance optimization They believe that smart data as a corporate priority could revolutionize government or commercial enterprise performance much like six sigma or total quality as organizing paradigms have done in the past This revolution has not yet taken place because data historically resides in the province of the information resources organization Solutions that render data smart are articulated in technoid terms versus the language of the board room While books such as Adaptive Information by Pollock and Hodgson ably describe the current state of the art their necessarily technical tone is not conducive to corporate or agency wide qualitative change **Running Out Of Time** Stephen F. Ledoux,2014-04-21 Behaviorology is the natural science of why human behavior happens Like other natural scientists behaviorologists investigate human behavior through experimental research and apply their findings across every behavior related field from advertising to zoo keeping for humanity s benefit Catalog of Copyright Entries. Third Series Library of Congress. Copyright Office,1973 **Glencoe Accounting** Donald J. Guerrieri,Haber,Hoyt,Turner,1995

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Prentice-Hall Accounting Faculty Directory ,1982 **Nuclear Science Abstracts** ,1973 *Fossil Energy Update* ,1981 *Translations from Kommunist* ,1971 **Principles of Accounting, Study Guide 2** John G. Helmkamp,Leroy F. Imdieke,Ralph E. Smith,1989-04-12 This comprehensive introductory text presents the theory and practice of financial and managerial accounting the balance being about two thirds financial and one third managerial The approach is practical beginning with sole proprietorships before going on to corporate accounting **Popular Mechanics** ,2005-08 Popular Mechanics inspires instructs and influences readers to help them master the modern world Whether it s practical DIY home improvement tips gadgets and digital technology information on the newest cars or the latest breakthroughs in science PM is the ultimate guide to our high tech lifestyle *ASM Handbook* ASM International. Handbook Committee,1997-12 This volume is a comprehensive reference on the basic concepts methodologies and information sources dealing with materials selection and its integration with engineering design processes Contents include contributions from 100 experts involved with design materials selection and manufacturing Addresses metals ceramics polymers and composites and provides many case histories and examples **Bulletin of the Atomic Scientists** ,1983-12

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