

Grade 11 Accounting

Fixed assets

Part 4

Limpopo Paper

1.3 FIXED ASSETS

The following information relates to the financial year ended 30 June 2022.

REQUIRED

(i) to (iv) on the fixed asset note.

(14)

A. Fixed asset note

	Land and buildings	Equipment	Vehicles
1 July 2021	3 000 000	(ii)	800 000
30 June 2022	3 000 000	420 000	1 080 000
Depreciation for the year		(180 000)	(280 000)
Additions at cost	160 000	160 000	
Disposal at carrying value			(iv)
Depreciation for the year		(80)	
Carrying value on 30 June 2022			
Cost	(i)	580 000	720 000
Accumulated depreciation			

B. Information from the fixed asset register

Depreciation for equipment is calculated at 10% p.a. on the diminishing balance.

A delivery vehicle was purchased on 1 October 2021.

Depreciation for vehicles is calculated at 15% p.a. on cost.

A delivery vehicle was sold for R112 000 cash on 1 March 2022. The cost price was R300 000 and accumulated depreciation on 1 July 2021 amounted to R216 000.

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Table of Contents Accounting Grade11 Written Report February 2014 Doe Limpopo Question Paper

1. Understanding the eBook Accounting Grade11 Written Report February 2014 Doe Limpopo Question Paper
 - The Rise of Digital Reading Accounting Grade11 Written Report February 2014 Doe Limpopo Question Paper
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Grade11 Written Report February 2014 Doe Limpopo Question Paper
 - 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 Grade11 Written Report February 2014 Doe Limpopo Question Paper
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Grade11 Written Report February 2014 Doe Limpopo Question

Paper

- Personalized Recommendations
 - Accounting Grade11 Written Report February 2014 Doe Limpopo Question Paper User Reviews and Ratings
 - Accounting Grade11 Written Report February 2014 Doe Limpopo Question Paper and Bestseller Lists
5. Accessing Accounting Grade11 Written Report February 2014 Doe Limpopo Question Paper Free and Paid eBooks
- Accounting Grade11 Written Report February 2014 Doe Limpopo Question Paper Public Domain eBooks
 - Accounting Grade11 Written Report February 2014 Doe Limpopo Question Paper eBook Subscription Services
 - Accounting Grade11 Written Report February 2014 Doe Limpopo Question Paper Budget-Friendly Options
6. Navigating Accounting Grade11 Written Report February 2014 Doe Limpopo Question Paper eBook Formats
- ePub, PDF, MOBI, and More
 - Accounting Grade11 Written Report February 2014 Doe Limpopo Question Paper Compatibility with Devices
 - Accounting Grade11 Written Report February 2014 Doe Limpopo Question Paper Enhanced eBook Features
7. Enhancing Your Reading Experience
- Adjustable Fonts and Text Sizes of Accounting Grade11 Written Report February 2014 Doe Limpopo Question Paper
 - Highlighting and Note-Taking Accounting Grade11 Written Report February 2014 Doe Limpopo Question Paper
 - Interactive Elements Accounting Grade11 Written Report February 2014 Doe Limpopo Question Paper
8. Staying Engaged with Accounting Grade11 Written Report February 2014 Doe Limpopo Question Paper
- Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Grade11 Written Report February 2014 Doe Limpopo Question Paper
9. Balancing eBooks and Physical Books Accounting Grade11 Written Report February 2014 Doe Limpopo Question Paper
- Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Grade11 Written Report February 2014 Doe Limpopo Question Paper
10. Overcoming Reading Challenges
- Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time

11. Cultivating a Reading Routine Accounting Grade11 Written Report February 2014 Doe Limpopo Question Paper
 - Setting Reading Goals Accounting Grade11 Written Report February 2014 Doe Limpopo Question Paper
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting Grade11 Written Report February 2014 Doe Limpopo Question Paper
 - Fact-Checking eBook Content of Accounting Grade11 Written Report February 2014 Doe Limpopo Question Paper
 - 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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