

**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>

# Accounting Reinforcement Activity Answers

**Donald J. Guerrieri, Haber, Hoyt, Turner**

## Accounting Reinforcement Activity Answers:

**Century 21 Accounting**, 2000      Century 21 Accounting Kenton E. Ross, 2000      *Automated Accounting 7.0* Dale H. Klooster, Warren Allen, 1997 The most up to date version of this popular instructional computerized accounting program is now available for Windows This software offers a true Windows user interface with context sensitive Help graphics drop down boxes and cut to paste options Brand new software elements such as Tool Tips Planning Tools and Journal Wizard allows users to move around and complete the program with ease      *Principles of Accounting* Belverd E. Needles, 1996  
Basic Language Skills Charles Reigel, 1982      **Century 21 Accounting** Swanson, Melanie H. Ross, Hanson, Gilbert, 1994  
**Financial Accounting** Robert W. Ingram, Thomas L. Albright, Bruce A. Baldwin, 2004 Now in its fifth edition this text is written for use in introductory accounting courses for students with no prior knowledge of the subject This edition comes with an alternate set of end of chapter exercises on an accompanying CD ROM      The Balance Sheet, 1987      *Im Ch 16-26*  
*Finman/Managerial* Reeve, FESS, Warren, 2004-02      **Research on Professional Responsibility and Ethics in Accounting** Tara J. Shawver, 2024-05-30 Research on Professional Responsibility and Ethics in Accounting Volume 26 explores many aspects across professional responsibility and ethics in accounting including changing auditing approaches whistleblowing fraudulent practices the impact of communications and the impact Covid 19 has had on corporate social responsibility      **Basic Financial Accounting** Arthur Lawrence Thomas, Sanjoy Basu, 1972      **Wkbk T/a How 10 Hdbk Off Work** Clark, Dr James L Clark, Lyn R Clark, 2003-04      **Student Workbook for How 8: Handbook for Office Workers** James Clark, Lyn Clark, 1997-09-05 Now in its Eighth Edition this ideal reference is designed to help business writers and office personnel prepare written business communication This guide offers easy to find solutions to the most frequently asked questions in grammar spelling punctuation document formatting number usage and much more The new edition is completely update to reflect the needs of today s electronic office and features expanded coverage of E mail and Internet communication  
*Tune-up on Corporate Tax Issues* United States. Congress. Senate. Committee on Finance, 2006      **Glencoe Accounting** Donald J. Guerrieri, Haber, Hoyt, Turner, 1995      **College Accounting Student Edition Chapters 1-13** John Ellis Price, M. David Haddock, Horace R. Brock, 2001-09-19 College Accounting continues to offer its trademark short learning segments followed by self review questions and answers This book has been thoroughly revised and given a new visual design The book also includes more real world examples than ever high interest problems and activities in text help classroom tested features and support for a variety of software packages The new edition continues to be the most current and thorough text available and provides solid coverage of accounting concepts and principles      *Accounting the Easy Way* Peter J. Eisen, 1995 A general highly informative overview of accounting that explains all important topics including the accounting equation financial statements recording adjusting closing and reversing entries differences between partnership and corporate accounting Contains exercises with solutions throughout      **Human-Computer Interaction** Julie A.

Jacko,Constantine Stephanidis,2003-09-01 This four volume set provides the complete proceedings of the 10th International Conference on Human Computer Interaction held June 2003 in Crete Greece A total of 2 986 individuals from industry academia research institutes and governmental agencies from 59 countries submitted their work for presentation at the conference The papers address the latest research and development efforts as well as highlight the human aspects of design and use of computing systems Those accepted for presentation thoroughly cover the entire field of human computer interaction including the cognitive social ergonomic and health aspects of work with computers The papers also address major advances in knowledge and effective use of computers in a variety of diversified application areas including offices financial institutions manufacturing electronic publishing construction health care and disabled and elderly people

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