

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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astm a193 a193m b8 and b8m class 1 torque tension guide fastenal - Oct 08 2023

Southwestern Accounting Reinforcement Activity Answer Key

web astm a193 a193m b8 and b8m class 1 torque tension guide caution stainless steel fasteners tend to gall especially with long run downs prevailing torque fasteners impact drivers and lack of lubrication

astm a193 portland bolt - May 03 2023

web this specification includes fasteners intended for use in pressure vessels valves flanges and fittings although this material is often available in national coarse unc thread pitches if being used in traditional applications threads are specified 8 threads per inch tpi for diameters above one inch

astm a193 bolts dimensions specifications grades and torque - May 23 2022

web torque is the twisting force measuring any tension in the threaded hex bolts the sa193 hex bolt is generally torqued using an allen key hex wrench or hex key sa193m carriage bolt a193 eye bolts and machine bolts available in 1 2 inch to 52 inch length does the length of an astm a193m heavy hex bolt include the head