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	20 16
	\$*000	\$1000
Current assets		
Cash	471	120
Accounts receivable	278	155
Inventories	246	542
Total current assets	995	8 17
Non-current assets		
Property, plant and equipment	726	340
Intangible assets	27	27
Total non-current assets	753	367
Total assets (current + non-current)	1,748	1,184
Current liabilities		
Accounts payable	42	80
Income tax payable	37	22
Accrued expenses	18	22
Total current liabilities	97	124
Non-current liabilities		
Bank loans	612	230
Provisions	32	28
Total non-current liabilities	644	258
Total liabilities (current + non-current)	741	382
Net assets	1,007	802
Equity		
Share capital	125	1 04
Reserves	149	180
Retained earnings	733	518
Total Equity	1,007	802

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