

Question 7.7

Island of Atlas is a resort situated on a small island off the coast of Durban. The resort is a first of its kind and includes the world's first artificial aquarium, sporting realistic robotic fish. The robotic fish are controlled by a remote server.

The cost of constructing the aquarium was C350 000. An independent valuator separated the cost of the aquarium into the following parts, each of which is considered to have a cost that is significant to the cost of the entire aquarium:

- the structure: estimated cost of C100 000,
- the server: estimated cost of C50 000, and
- the robotic fish: estimated cost of C200 000.

The aquarium is depreciated on the straight-line method:

- The structure has an estimated useful life of 100 years and a residual value of C2 000.
- The server has an estimated useful life of 10 years and a residual value of C1 000.
- The robotic fish have an estimated useful life of 50 years and a nil residual value.

Additional information:

- The resort was open and ready for visitors from 2 January 20X3. However, a national strike during the month of January meant that no staff arrived and thus the grand opening was delayed until 1 February 20X3.
- Other costs incurred in relation to opening the resort:

GAAP: Graded Questions

Property, plant and equipment: cost model

	C
Delivery and electronic set-up of robotic fish	1 000
Staff training for aquarium cleaners and IT specialists	15 000
Testing to ensure aquarium was fully operational before grand opening (this involved testing and checking the structure, server and fish)	3 000
Grand opening launch party, including costs to hire a popular DJ	10 000
Initial operating loss	30 000

- The resort was closed during August 20X3 for its annual maintenance programme.
- Island of Atlas owns only two other items of property, plant and equipment, the relevant details for the current year ended 31 December 20X3 are as follows:
 - Land: The company purchased the land many years ago for C5 000 000. It is not depreciated.
 - Building: The company constructed the building. Construction began in April 20X0 and was complete as at 1 January 20X2. The total construction cost was C12 000 000. The building is depreciated on the reducing balance at a rate of 5% per annum. Its residual value is C2 000 000.
- Island of Atlas measures all its property, plant and equipment under the cost model.

Required:

- a) Using Island of Atlas's general journal, show all related journal entries for the year ended 31 December 20X3.
- b) Prepare the 'property, plant and equipment' note for inclusion in the financial statements of Island of Atlas Limited for the year ended 31 December 20X3. Comparatives are not required.

Ignore tax.

Gripping Gap Question

S Marginson



Gripping Gap Question :

20th Century Guide for Marine Engineers, Questions and Answers Jesse A. Ramsey, Julius Rosbloom, 1920

Report ... on Certain Questions Affecting Coast Erosion and the Reclamation of the Tidal Lands in the United Kingdom Great Britain. Royal Commission on Coast Erosion, 1907 **Engineering Questions and Answers** ,1936 **Ask**

Me No Questions (Prodigal Sons, #2) Shirley Wine, 2016-06-01 Shirley Wine takes us back to the small town of Cambridge where secrets and scandals can't stay hidden for long Ten years ago Logan Sinclair vanished abandoning his home his family and the prosperous racing stud of Darkhaven and Piper Daintry whose love he once shared Now that he's returned Logan is greeted with suspicion and distrust the good people of Cambridge have long memories and he quickly discovers he can't escape the ghosts of his past the woman he left behind or the grief that threatens to bring him to his knees He's heard it said often enough that you can never return home and Logan quickly comes to realise that he may have compounded his mistakes by doing exactly that Will learning his secrets push Piper further away or will he get a second chance at love Official Gazette of the United States Patent Office United States. Patent Office, 1960 *The Truth About Firearms and Concealed Carry* Daniel R. Engel, 2014-04 Due to so much misinformation throughout America regarding firearms I got tired of seeing innocent people die each and every day at the hands of criminals I've come to take this poor information and loss of innocent lives in this great country very personally and I decided to put together a book that very thoroughly explains the way firearms and ammunition work and why they do what they do With extensive information I hope to further your knowledge and teach you many things to help save your life one day This book is intended for those with absolutely no experience in firearms and also for those professionals who carry a gun every day for a living It covers certain specific information to help every household in America to become familiar with firearms including the most commonly owned firearms so that nobody will be left owning a gun they cannot or should not use and prevent as many injuries as possible Also it assures that you will learn considerable information and be much more prepared to maintain your life in addition to maintaining FREE America Museum Science Book of Answers and Questions Ann Rae Jonas, 1996

Wittgenstein and Scepticism Denis McManus, 2003-09-02 Wittgenstein is arguably the greatest philosopher of the last hundred years and scepticism is one of the central problems that modern philosophy faces This collection is the first to be devoted to an examination of how that great philosopher's work bears on this fundamental philosophical problem Wittgenstein's reaction to scepticism is complex articulating both a sense that sceptical problems are ultimately unreal and a sense that scepticism teaches us something about the fundamental character of the human predicament The essays specially written for this collection by distinguished philosophers and commentators on Wittgenstein explore that reaction addressing in particular scepticism about the existence of the external world and of other minds In doing so it explores issues not only in theory of knowledge but also in metaphysics the philosophy of mind language perception and literature as well as raising

questions about the nature of philosophy itself Several of the papers address the work of Stanley Cavell perhaps the most influential commentator on the work of Wittgenstein and Cavell replies in the final pieces to four of those papers This collection is essential reading for students and scholars of Wittgenstein and anyone interested in the debate surrounding scepticism The Standard ,1957 The Many Review ,1985 **Supreme Court** ,1907 The German Industrial Echo ,1940 **Quiz on Railroads and Railroadng, 450 Questions, 450 Answers** Association of American Railroads,1940 Turret Lathe Practice Joseph Gregory Horner,1920 Junior Republic ,1918 **The Railway Engineer** Lawrence Saunders,S. R. Blundstone,1928 **Experiments with Electricity and Electronics** Hazen,1997-11-02 *Foundry* ,1915 *Fairplay Weekly Shipping Journal* ,1927 **Town Journal** ,1923

This book delves into Gripping Gap Question . Gripping Gap Question is an essential topic that needs to be grasped by everyone, from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Gripping Gap Question , encompassing both the fundamentals and more intricate discussions.

1. This book is structured into several chapters, namely:

- Chapter 1: Introduction to Gripping Gap Question
- Chapter 2: Essential Elements of Gripping Gap Question
- Chapter 3: Gripping Gap Question in Everyday Life
- Chapter 4: Gripping Gap Question in Specific Contexts
- Chapter 5: Conclusion

2. In chapter 1, this book will provide an overview of Gripping Gap Question . This chapter will explore what Gripping Gap Question is, why Gripping Gap Question is vital, and how to effectively learn about Gripping Gap Question .
3. In chapter 2, the author will delve into the foundational concepts of Gripping Gap Question . The second chapter will elucidate the essential principles that need to be understood to grasp Gripping Gap Question in its entirety.
4. In chapter 3, the author will examine the practical applications of Gripping Gap Question in daily life. This chapter will showcase real-world examples of how Gripping Gap Question can be effectively utilized in everyday scenarios.
5. In chapter 4, this book will scrutinize the relevance of Gripping Gap Question in specific contexts. This chapter will explore how Gripping Gap Question is applied in specialized fields, such as education, business, and technology.
6. In chapter 5, this book will draw a conclusion about Gripping Gap Question . The final chapter will summarize the key points that have been discussed throughout the book.

This book is crafted in an easy-to-understand language and is complemented by engaging illustrations. It is highly recommended for anyone seeking to gain a comprehensive understanding of Gripping Gap Question .

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