**Example 1**

Compile the balance sheet of the company **from the below and suitable data** and calculate the corresponding financial evaluation of the item "Cash money".

1. Building CZK 1,900,000
2. Equity CZK 1,442,000
3. Material stocks CZK 120,000
4. Inventory of finished products CZK 20,000
5. Receivables CZK 22,000
6. Undistributed profit CZK 90,000
7. Cash money ? CZK
8. Overdraft loan CZK 150,000
9. Receivables with suppliers CZK 300,000
10. Bank account CZK 320,000
11. Liabilities to employees CZK 50,000
12. Long-term loans CZK 900,000
13. Software CZK 100,000
14. Company car CZK 430,000

**A**

**1 900 000**

**120 000**

**20 000**

**22 000**

**300 000**

**320 000**

**100 000**

**430 000**

**3 212 000**

**Cash = - 580 000**

**L**

**1 442 000**

**90 000**

**150 000**

**50 000**

**900 000**

**2 632 000**

**Example 2**

The following balance sheet items are known:

1. Equity CZK 2,000,000
2. Buildings CZK 1,850,000
3. Machines, devices and equipment CZK 600,000 – 250,000
4. Bank loan CZK 1,000,000
5. Short-term loan CZK 400,000
6. Non-current financial assets CZK 133,000
7. Bank account CZK 870,000 – 330,000 + 250,000 – 30,000
8. Liabilities to employees CZK 280,000
9. Liabilities to the tax authority CZK 80,000 – 30,000
10. Receivables CZK 800,000
11. Liabilities to suppliers CZK 493,000



1. Material CZK 330,000
2. Prepare the opening balance sheet.
3. Prepare the final balance sheet when the following accounting transactions occurred during the accounting period:
4. Purchase of material by bank transfer in the amount of CZK 330,000.
5. Sale of an unused machine worth CZK 250,000, in the form of payment to a bank account.
6. Cashless payment of obligations to the tax office in the amount of CZK 30,000.

**Example 3**

How the balance sheet obtained in example 2 will look like after processing the following accounting operations:

1. Procurement of material 150,000,- per invoice to the supplier
2. Cashless payment of the invoice to the supplier in the amount of CZK 150,000
3. Acquisition of a production line 890,000,- financed by a bank loan
4. Cash payment of a liability to employees 5,000

Equity CZK 2,000,000

Buildings CZK 1,850,000

Machines, devices and equipment CZK 350,000 + 890,000 = **1,240,000**

Bank loan CZK 1,000,000 + 890,000 = **1,890,000**

Short-term loan CZK 400,000

Non-current financial assets CZK 133,000

Bank account CZK 760,000 – 150,000 – 5,000 = **605,000**

Liabilities to employees CZK 280,000 – 5,000 = **275,000**

Liabilities to the tax authority CZK 50,000

Receivables CZK 800,000

Liabilities to suppliers CZK 493,000 + 150,000 – 150,000 = **493,000**



Material CZK 330,000 + 150,000 = **480,000**