

**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. <b>Cash money</b>	<b>? CZK</b>
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

<u>A</u>
<u>1 900 000</u>
<u>120 000</u>
<u>20 000</u>
<u>22 000</u>
<u>300 000</u>
<u>320 000</u>
<u>100 000</u>
<u>430 000</u>
<u>3 212 000</u>
<u>Cash = - 580 000</u>

<u>L</u>
<u>1 442 000</u>
<u>90 000</u>
<u>150 000</u>
<u>50 000</u>
<u>900 000</u>
<u>2 632 000</u>

**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
12. Material	CZK 330,000

- Prepare the opening balance sheet.
- Prepare the final balance sheet when the following accounting transactions occurred during the accounting period:
  - Purchase of material by bank transfer in the amount of CZK 330,000.
  - Sale of an unused machine worth CZK 250,000, in the form of payment to a bank account.
  - 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	$CZK 330,000 + 150,000 = 480,000$

