

Example 3

The active Cash account has an initial balance of CZK 80,000 and the active Valuables account has an initial balance of CZK 5,000. Post the purchase of postage stamps in cash for CZK 200. Calculate and record the final balance.

Example 4

Record the following items on *the passive account*, calculate and record the final balance. The following movements occurred on the passive account:

initial balance	320,000 CZK
1st increase	60,000 CZK
2nd decrease	130,000 CZK
3rd decrease	33,000 CZK
4th increase	26,000 CZK
5th decrease	88,000 CZK

Example 5

The initial balance on the liabilities account Suppliers is CZK 270,000 and the initial balance on the assets account Bank accounts is CZK 340,000. Post a non-cash payment of an invoice received from a supplier in the amount of CZK 150,000. Calculate and record the final balance.

Example 6

Record the following items in *the expense account*, calculate and record the final balance. The following movements occurred in the expense account:

1st increase	40,000 CZK
2nd increase	60,000 CZK
3rd decrease	15,000 CZK
4th increase	27,000 CZK

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Example 7

The initial balance on the active Valuables account is CZK 5,000. Record the consumption of postage stamps for postal services in the amount of CZK 100. Calculate and record the final balance.

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Example 8

Record the following items in *the revenue account*, calculate and record the ending balance. Record the following items in the revenue account, calculate and record the ending balance. The following movements occurred in the revenue account:

1st increase	90,000 CZK
2nd decrease	12,000 CZK
3rd increase	65,000 CZK
4th increase	74,000 CZK

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Example 9

The Cash account has an initial balance of CZK 30,000. Record cash sales for goods sold of CZK 6,000. Calculate and record the final balance.

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Example 10

Determine the balance sheet and income statement changes in the accounting entity.

C.	Accounting case	CZK	A	E+L	E	R
1.	Advance payment from the BÚ for the purchase of materials provided	30,000				
2.	Buying postage stamps in cash	100				
3.	Gross wages of employees	590,000				
4.	Postage stamp consumption	60				
5.	Revenue from sales of goods on invoice	76,000				
6.	Deposit of money into the share capital	150,000				
7.	Interest on savings account deposits	200				
8.	Payment of supplier invoice from credit	25,000				
9.	Bank account maintenance fees	500				
10.	Paying salaries to employees from a company account	420,000				
11.	Loss of material due to sale	15,000				
12.	Payment of interest on the loan	2,800				
13.	Loan repayment	16,000				
14.	Machine repair by supplier	40,000				
15.	Cash withdrawal from a current account	60,000				
16.	Cash purchase of office supplies	5,000				
17.	Office supplies consumption	1,000				
18.	Software sales revenue	66,000				
19.	Supplier invoice for electricity consumption	36,000				
20.	Cash sales revenue	45,000				