

Aufgabe QR-4.9: Preparation of Financial Statements

(Erstellen eines Jahresabschlusses)

Das Unternehmen BURGDORF GmbH ist auf Drucker spezialisiert. Es handelt und repariert diese. Zu Beginn des Geschäftsjahrs 20X5 hat die BURGDORF GmbH noch 34 Drucker von Typ A zum Einkaufspreis von 45,00 EUR/Stk (netto) und vom Typ B 16 Drucker zum Einkaufspreis von 67,00 EUR/Stk (netto) auf Lager. Das Unternehmen kauft am 1.04.20X5 1.000 Drucker vom Typ A für 42,00 EUR/Stk (netto) und vom Typ B 500 Drucker für 64,00 EUR/Stk (netto). Die Ware wird zu 50% gezahlt, der Rest wird in 20X6 fällig. Es hat ein periodisches Lagerhaltungssystem im Einsatz und die Verbrauchsfolgefiktion First-in-First-out soll angewendet werden. Während 20X5 werden insgesamt 988 Drucker vom Typ A und 502 Drucker vom Typ B bar verkauft. Der Verkaufspreis des Druckers vom Typ A ist 80,00 EUR und vom Typ B 100,00 EUR, beides netto. Durch Druckerreparaturen nimmt die BURGDORF GmbH insg. 6.000 EUR (netto) ein. Der Aufwand umfaßt Personal (35.000,00 EUR) und Miete (12.000,00 EUR), beides umsatzsteuerfrei. Die lineare Abschreibung auf das Sachanlagevermögen ist auf noch 10 Jahre (inkl. 20X5) ausgerichtet – es ist ein Residualwert in Höhe von 20.000,00 EUR (netto) zu berücksichtigen. Die BURGDORF hat einen Materialaufwand für die Reparaturleistungen in Höhe von 1.200,00 EUR (netto) gehabt, der in 20X5 bezahlt wurde. Die BURGDORF GmbH hat im Vorjahr ein Darlehn in Höhe von 30.000,00 EUR aufgenommen, das zunächst tilgungsfrei war. Ab 20X5 sind 4,5 % Tilgung auf den Nennbetrag und 4,0 % Zinsen auf die Restschuld jeweils zum Jahresende zu zahlen. Die Gewinnverwendung soll nur teilweise stattfinden: Es sollen 35 % des verfügbaren Betrags in die Rücklagen eingestellt werden. Der Rest des Ergebnisses wird in das nächste Geschäftsjahr vorgetragen. Zu Beginn des Geschäftsjahrs 20X5 zeigt die BURGDORF GmbH die folgende Eröffnungsbilanz:

| Burgdorf GmbH's | | | |
|-----------------------------|---------|---------------------|---------|
| SFP as at 31.12.20X4 | | | |
| A | | | C,L |
| Non-current assets | [EUR] | SH's capital | [EUR] |
| P,P,E | 120.000 | Issued capital | 100.000 |
| Int. assets | | Other reserves | |
| Financial assets | | R/E | 0 |
| Current assets | | Liabilities | |
| Inventory | 2.602 | Int. bear. liab. | 30.000 |
| A/R | | A/P | |
| Prepaid exp. | | Provisions | |
| Cash | 7.398 | Def. income | |
| | | Tax liabilities | |
| | 130.000 | | 130.000 |

Exhibit 55: Statement of financial position

Gefragt: Erstellen Sie für 20X5 einen vollständigen handelsrechtlichen Jahresabschluss, der aus einer Bilanz, einer Gewinn- und Verlustrechnung, aus der Kapitalflußrechnung und einer Eigenkapitalveränderungsrechnung besteht. Umsatzsteuer ist zu berücksichtigen, sie beträgt 20 %.

Lösung (Solution):

Der Bestand des Lagers resultiert aus den Druckern $34 \cdot 45 + 16 \cdot 67 = 2.602,00$ EUR.

Im ersten Schritt werden die Buchungssätze behandelt:

(1) Einkauf von Druckern; Nettowert $1.000 \cdot 42 + 500 \cdot 64 = 74.000,00$ EUR.

| | |
|---------------------------|----------------------|
| DR Purchase | 74.000,00 EUR |
| DR VAT | 14.800,00 EUR |
| CR Bank/Cash | 44.400,00 EUR |
| CR A/P | 44.400,00 EUR |

(2) Verkauf der Drucker, Nettoumsatz: $988 \cdot 80 + 502 \cdot 100 = 129.240,00$ EUR.

| | |
|-----------------------|-----------------------|
| DR Bank | 155.088,00 EUR |
| CR VAT | 25.848,00 EUR |
| CR Sales | 129.240,00 EUR |

Der Endbestand der Drucker beträgt: $(34 + 1.000 - 988) \cdot 42 + (16 + 500 - 502) \cdot 64 = 2.828,00$ EUR.

(3) Reparaturumsatz, gegeben

| | |
|-----------------------|---------------------|
| DR Bank | 7.200,00 EUR |
| DV VAT | 1.200,00 EUR |
| CR Sales | 6.000,00 EUR |

(4) Aufwandsbuchung für Personal

| | |
|------------------------|----------------------|
| DR Labour | 35.000,00 EUR |
| CR Bank | 35.000,00 EUR |

(5) Aufwandsbuchung für Miete

| | |
|----------------------|----------------------|
| DR Rent | 12.000,00 EUR |
| CR Bank | 12.000,00 EUR |

(6) Abschreibung für Abnutzung $(120.000 - 20.000)/10 = 10.000,00$ EUR.

| | |
|----------------------------|----------------------|
| DR Depr. | 10.000,00 EUR |
| CR Acc. Depr. | 10.000,00 EUR |

(7) Buchen des Materialaufwands

| | |
|-----------------------------------|---------------------|
| DR Material expenses | 1.200,00 EUR |
| DR VAT | 240,00 EUR |
| CR Bank | 1.440,00 EUR |

(8) Zins und Tilgung $(4\% + 4,5\%) \cdot 30.000 = 2.550,00$ EUR.

| | |
|-----------------------------|---------------------|
| DR Interest | 1.200,00 EUR |
| DR Liabilities | 1.350,00 EUR |
| CR Bank/Cash | 2.550,00 EUR |

Die Buchungen für die Bestimmung des Erfolgs können der Abbildung 55 entnommen werden. Die Verkäufe werden über das Trading Account (T/A) abgewickelt, der Ertrag und der Aufwand für Reparaturleistung wird in das Erfolgskonto (P&L) gebucht. Per Inventur wird der Endbestand der Drucker in Höhe von 2.828,00 EUR festgestellt (s.o.).

| <table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%; text-align: left;">D</th> <th style="width: 50%; text-align: right;">C</th> </tr> <tr> <td colspan="2" style="text-align: center;">PPE</td> </tr> <tr> <td>OV <u>120,000.00</u></td> <td>c/d <u>120,000.00</u></td> </tr> <tr> <td>b/d</td> <td></td> </tr> </table> | D | C | PPE | | OV <u>120,000.00</u> | c/d <u>120,000.00</u> | b/d | | <table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%; text-align: left;">D</th> <th style="width: 50%; text-align: right;">C</th> </tr> <tr> <td colspan="2" style="text-align: center;">Inventory</td> </tr> <tr> <td>OV <u>2,602.00</u></td> <td>T/A <u>2,602.00</u></td> </tr> <tr> <td>T/A <u>2,828.00</u></td> <td>c/d <u>2,828.00</u></td> </tr> <tr> <td></td> <td><u>5,430.00</u></td> </tr> <tr> <td>b/d</td> <td><u>2,828.00</u></td> </tr> </table> | D | C | Inventory | | OV <u>2,602.00</u> | T/A <u>2,602.00</u> | T/A <u>2,828.00</u> | c/d <u>2,828.00</u> | | <u>5,430.00</u> | b/d | <u>2,828.00</u> | <table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%; text-align: left;">D</th> <th style="width: 50%; text-align: right;">C</th> </tr> <tr> <td colspan="2" style="text-align: center;">Bank/Cash</td> </tr> <tr> <td>OV <u>7,398.00</u></td> <td>(1) <u>44,400.00</u></td> </tr> <tr> <td>(2) <u>155,088.00</u></td> <td>(4) <u>35,000.00</u></td> </tr> <tr> <td>(3) <u>7,200.00</u></td> <td>(5) <u>12,000.00</u></td> </tr> <tr> <td></td> <td>(7) <u>1,440.00</u></td> </tr> <tr> <td></td> <td>(8) <u>2,550.00</u></td> </tr> <tr> <td></td> <td>c/d <u>74,296.00</u></td> </tr> <tr> <td></td> <td><u>169,686.00</u></td> </tr> <tr> <td>b/d</td> <td><u>74,296.00</u></td> </tr> </table> | D | C | Bank/Cash | | OV <u>7,398.00</u> | (1) <u>44,400.00</u> | (2) <u>155,088.00</u> | (4) <u>35,000.00</u> | (3) <u>7,200.00</u> | (5) <u>12,000.00</u> | | (7) <u>1,440.00</u> | | (8) <u>2,550.00</u> | | c/d <u>74,296.00</u> | | <u>169,686.00</u> | b/d | <u>74,296.00</u> | | | | | | |
|---|-------------------------|---|-------------------|--|-----------------------|-------------------------|--|------------------------|--|-----------------|---|----------------------|---|--|---|--|---------------------|-------------------|----------------------|-------------------------|----------------------|--|-----------------------|--|------------------|-------------------------|----------------------|----------------------|-----------------------|-----------------------|---------------------|----------------------|------------------|---------------------|---------------------|---------------------|--|----------------------|-----------------|--|-----|------------------|-------------|--|-------------------|-------------------|--|-------------------|
| D | C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PPE | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| OV <u>120,000.00</u> | c/d <u>120,000.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| b/d | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D | C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Inventory | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| OV <u>2,602.00</u> | T/A <u>2,602.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| T/A <u>2,828.00</u> | c/d <u>2,828.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <u>5,430.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| b/d | <u>2,828.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D | C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bank/Cash | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| OV <u>7,398.00</u> | (1) <u>44,400.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (2) <u>155,088.00</u> | (4) <u>35,000.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (3) <u>7,200.00</u> | (5) <u>12,000.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | (7) <u>1,440.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| D | C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Issued Cap | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| c/d <u>100,000.00</u> | OV <u>100,000.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | b/d <u>100,000.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D | C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Liabilities | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| D | C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Purch | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (1) <u>74,000.00</u> | T/A <u>74,000.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| D | C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| VAT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (1) <u>14,800.00</u> | (2) <u>25,848.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (7) <u>240.00</u> | (3) <u>1,200.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| c/d <u>12,008.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <u>27,048.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | b/d <u>12,008.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D | C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A/P | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| c/d <u>44,400.00</u> | (1) <u>44,400.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | b/d <u>44,400.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D | C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sales | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| T/A <u>129,240.00</u> | (2) <u>129,240.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| P&L <u>6,000.00</u> | (3) <u>6,000.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <u>135,240.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%; text-align: left;">D</th> <th style="width: 50%; text-align: right;">C</th> </tr> <tr> <td colspan="2" style="text-align: center;">Labour</td> </tr> <tr> <td>(4) <u>35,000.00</u></td> <td>P&L <u>35,000.00</u></td> </tr> </table> | D | C | Labour | | (4) <u>35,000.00</u> | P&L <u>35,000.00</u> | <table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%; text-align: left;">D</th> <th style="width: 50%; text-align: right;">C</th> </tr> <tr> <td colspan="2" style="text-align: center;">Rent</td> </tr> <tr> <td>(5) <u>12,000.00</u></td> <td>P&L <u>12,000.00</u></td> </tr> </table> | D | C | Rent | | (5) <u>12,000.00</u> | P&L <u>12,000.00</u> | <table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%; text-align: left;">D</th> <th style="width: 50%; text-align: right;">C</th> </tr> <tr> <td colspan="2" style="text-align: center;">Depr</td> </tr> <tr> <td>(6) <u>10,000.00</u></td> <td>P&L <u>10,000.00</u></td> </tr> </table> | D | C | Depr | | (6) <u>10,000.00</u> | P&L <u>10,000.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D | C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Labour | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (4) <u>35,000.00</u> | P&L <u>35,000.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D | C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rent | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (5) <u>12,000.00</u> | P&L <u>12,000.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D | C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Depr | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (6) <u>10,000.00</u> | P&L <u>10,000.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| D | C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Acc. Depr. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| c/d <u>10,000.00</u> | (6) <u>10,000.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | b/d <u>10,000.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D | C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Material exp | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (7) <u>1,200.00</u> | P&L <u>1,200.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D | C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (8) <u>1,200.00</u> | P&L <u>1,200.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| D | C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| T/A | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Inv <u>2,602.00</u> | Sales <u>129,240.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Purch <u>74,000.00</u> | Cl.St. <u>2,828.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| GP <u>55,466.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <u>132,068.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| P&L <u>55,466.00</u> | b/d <u>55,466.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D | C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| P&L | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Labour <u>35,000.00</u> | T/A <u>55,466.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rent <u>12,000.00</u> | Sales <u>6,000.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Depr. <u>10,000.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mat exp <u>1,200.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Int <u>1,200.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EBT <u>2,066.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <u>61,466.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TaxL <u>619.80</u> | EBT <u>2,066.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| R/E <u>1,446.20</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <u>2,066.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D | C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TaxL | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| c/d <u>619.00</u> | P&L <u>619.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | b/d <u>619.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| D | C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| R/E | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Res <u>506.10</u> | P&L <u>1,446.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| c/d <u>939.90</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <u>1,446.00</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | b/d <u>939.90</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D | C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Res | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| c/d <u>506.10</u> | R/E <u>506.10</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | b/d <u>506.10</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Abbildung 56: Konten

**Burgdorf GmbH's
STATEMENT of COMPREHENSIVE
INCOME for 20X5**

| | [EUR] |
|------------------------------|---------------------|
| Revenue | 135.240 |
| Raw materials used | <u>(74.974)</u> |
| Gross profit | 60.266 |
| Employee expense | (35.000) |
| Depreciation | (10.000) |
| Other Expenses | (12.000) |
| Finance Costs | <u>(1.200)</u> |
| Profit before Taxes | 2.066 |
| Income Tax Expenses | (620) |
| Deferred Tax | <u>0</u> |
| <i>Profit for the Period</i> | <u><u>1.446</u></u> |

Exhibit 57: Statement of comprehensive income

Die Bilanz für 20X5 ist in Abbildung 57 gezeigt.

| Burgdorf GmbH's SFP as at 31.12.20X5 | | | |
|---|----------------|---------------------|----------------|
| A | | | C,L |
| Non-current assets | [EUR] | SHs' capital | [EUR] |
| P,P,E | 110.000 | Issued capital | 100.000 |
| Int. assets | | Other reserves | 506 |
| Financial assets | | R/E | 940 |
| Current assets | | Liabilities | |
| Inventory | 2.828 | Int. bear. liab. | 28.650 |
| A/R | | A/P | 56.408 |
| Prepaid exp. | | Provisions | |
| Cash | 74.296 | Def. income | |
| | | Tax liabilities | 619 |
| | <u>187.124</u> | | <u>187.123</u> |

Exhibit 58: Statement of financial position

**Burgdorf GmbH's
STATEMENT of CFs
for 20X5**

| | 20X5 |
|-------------------------------------|------------------|
| | [EUR] |
| CF from operating activities | |
| Revenue | 162.288,00 |
| Purchases | (45.840,00) |
| Labour | (35.000,00) |
| Rent | (12.000,00) |
| | 69.448,00 |
| CF from investing activities | |
| Investment | 0,00 |
| | 0,00 |
| CF from financing activities | |
| Share capital | 0,00 |
| Interest and pay off | (2.550,00) |
| Bank loan | 0,00 |
| | (2.550,00) |
| Total cash flow: | 66.898,00 |

Exhibit 59: Statement of cash flows

**Burgdorf GmbH's
STATEMENT OF CHANGES IN EQUITY
for 20X5**

| | Issued Capital | Retained Earnings | Reserves | Total |
|-----------------|-------------------|----------------------|----------|---------|
| as at 1.01.20X5 | 100.000 | 0 | 0 | 100.000 |
| Profit for 20X5 | | 1.466 | | 1.466 |
| Appropriation | | (506) | 506,1 | 0 |
| as at 1.01.20X9 | 100.000 | 960 | 506 | 101.466 |

Exhibit 60: Statement of changes in equity