BW2 Praktikum

Übungsblatt 3 – Gruppe 1

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Version 3.0

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# Aufgabe 5

Geschäftsvorfälle:

1610 Verbindl. aus Lieferungen u. Leistungen  
1) 211.820€ Zahlungsbedingungen des Lieferanten  
2) 211.820€ Eingangsrechngung

1576 Abziehbare Vorsteuer 19%  
1)

3400 Wareneingang 19% Vorsteuer  
1) 40.000€ Enduro 550  
2) 45.000€ Enduro 550  
3) 44.000€ Enduro 550  
4) 49.000€ Enduro 550  
5) 17.800€ Lagerbestandsveränderung

1210 Bank 1  
1) 211.820€ Zahlung an Dirt Bikes Europe  
2) 338.436€ Zahlung von Motorradverleih HAW

1410 Forderungen aus Lieferungen u.Leistung  
1)

1776 Umsatzsteuer 19  
1)

8400 Erlöse 19% USt  
1)

3980 Bestand Waren  
1)

T-Konten

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| |  |  | | --- | --- | | 1610 | | | S | H | | 2) 211.820,00 € | 0 € AB | |  | 1) 211.820,00 € | | |  |  | | --- | --- | | 1576 | | | S | H | | 33.820,00 € |  | |
| |  |  |  | | --- | --- | --- | | 3400 | |  | | S | H |  | | 40.000,00 € |  |  | | 45.000,00 € |  |  | | 44.000,00 € |  |  | | 49.000,00 € |  |  | |  | 17.800,00 € |  | | |  |  | | --- | --- | | 1210 | | | S | H | |  | 211.820,00 € | | 338.436,00 € |  | |
| |  |  | | --- | --- | | 1410 | | | S | H | | 338.436,00 € |  | |  | 338.436,00 € | | |  |  | | --- | --- | | 1776 | | | S | H | |  | 54.036,00 € | |
| |  |  | | --- | --- | | 8400 | | | S | H | |  | 63.000,00 € | |  | 72.000,00 € | |  | 70.200,00 € | |  | 79.200,00 € | | |  |  | | --- | --- | | 3980 | | | S | H | | 17.800,00 € |  | |