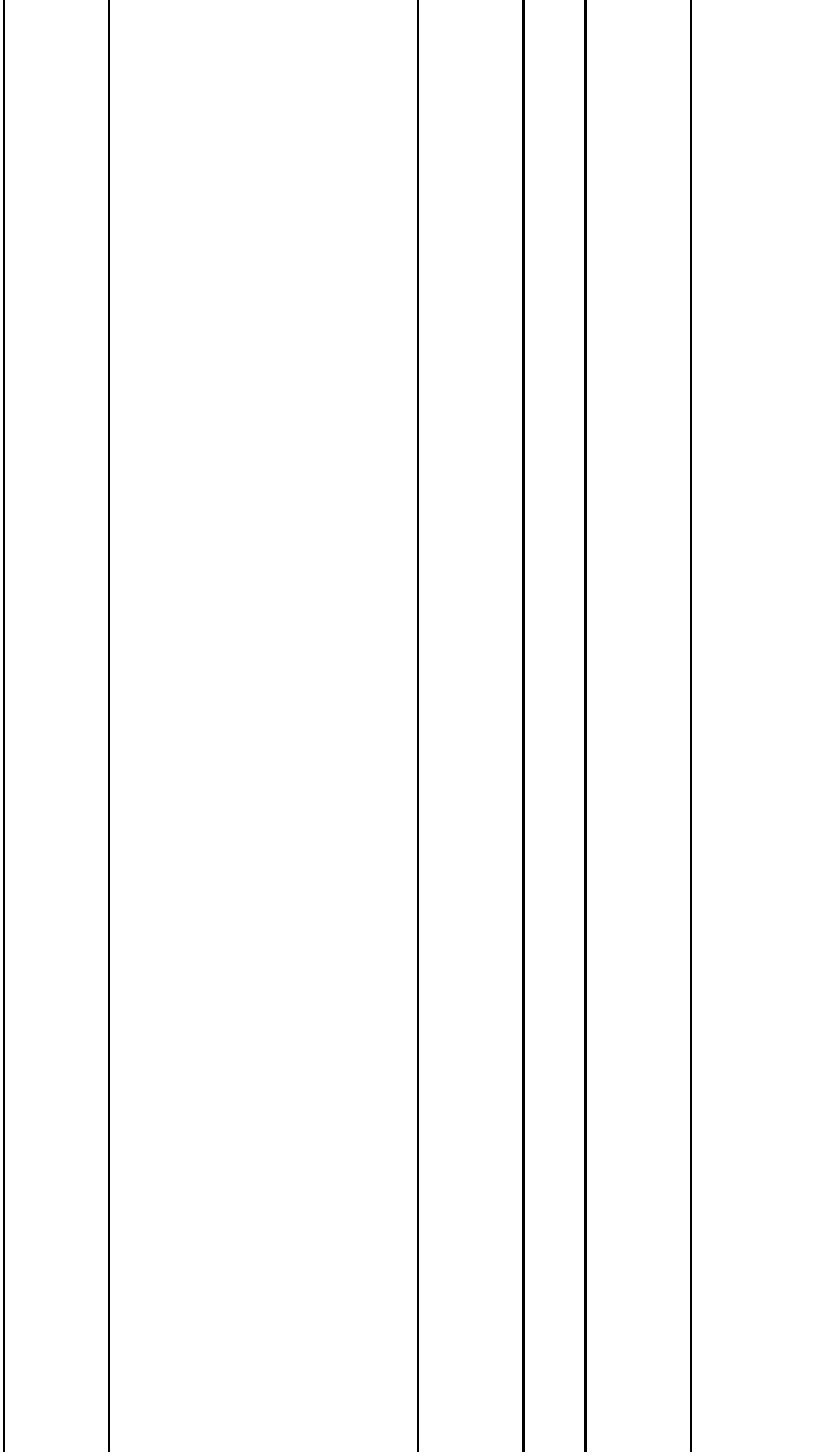
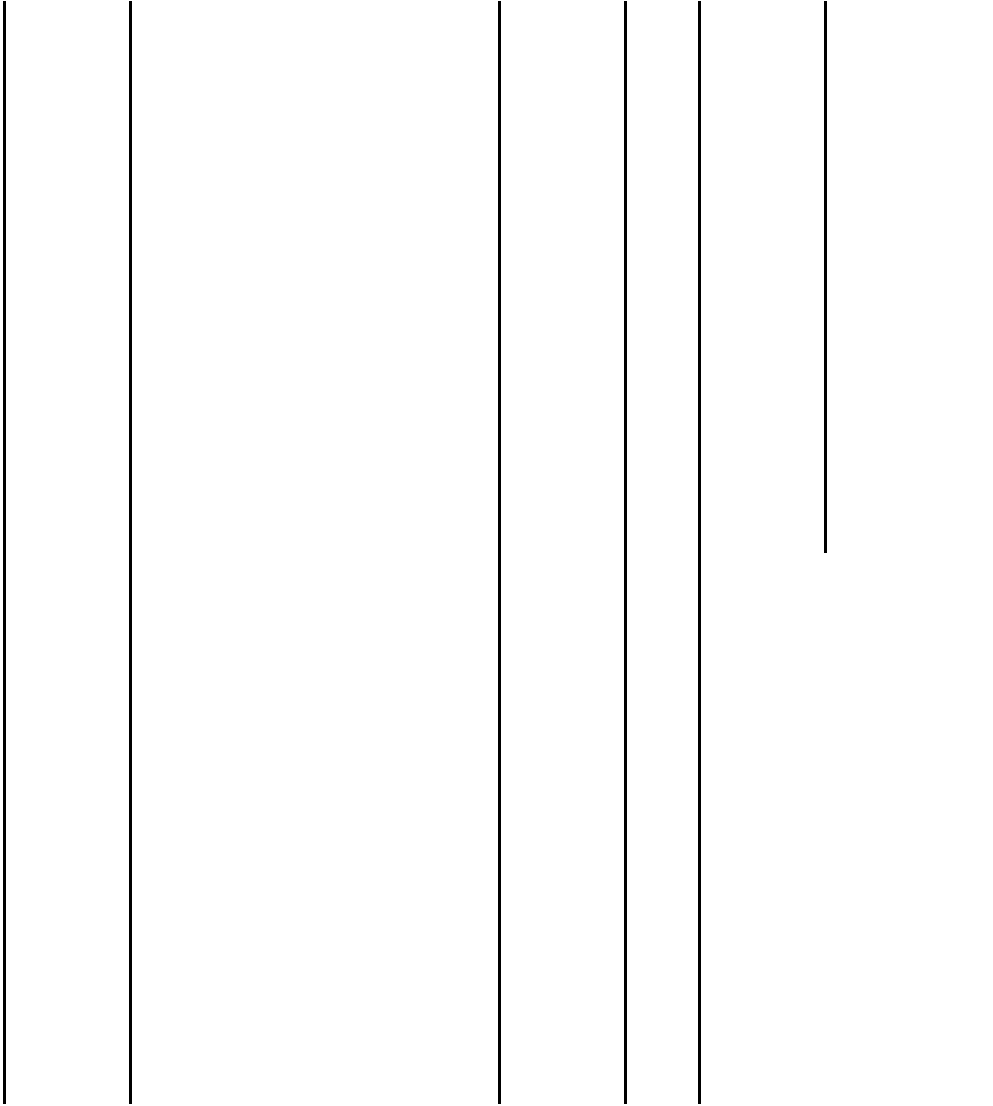


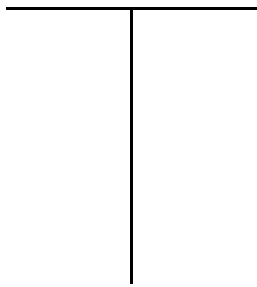
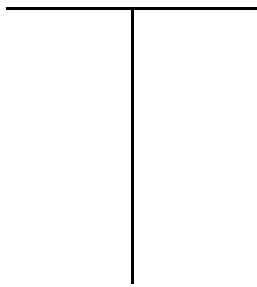
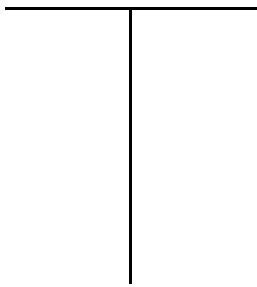
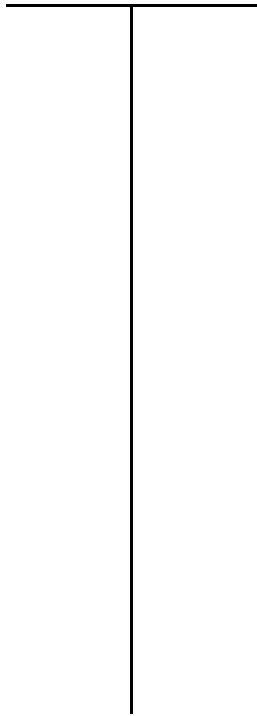
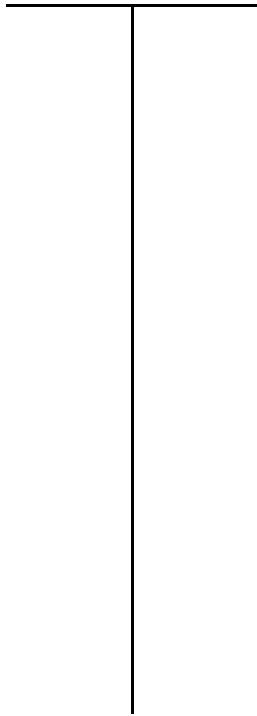
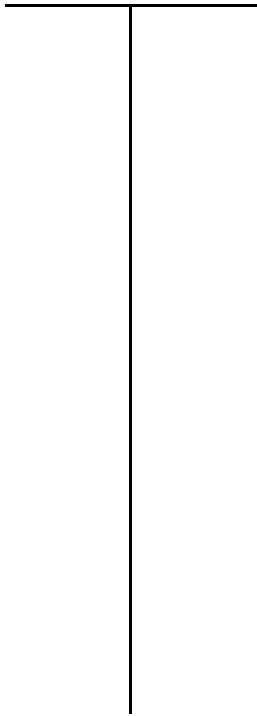
Clasa 2

Nr. Crt.	Descriere	Debit	=	Credit	Sume
1.1	Subscriere capital social (Contractului de constituire societate și Raport evaluator)	456	=	1011	153 960
		%			<u>153 960</u>
1.2	Depunere capital social	208	=	456	30 000
		212			108 360
		214			15 600
	Concomitent, transformare capital social subscris nevarsat in varsat (inchidere ct 1011)	1011	=	1012	153 960
	Achizitie instalatie de lucru	%			<u>37 128</u>
2.1	(Factura + Contract de vânzare-cumpărare)	2131	=	404	31 200
		4426			5 928
2.2	Achitare furnizor prin efect de comerț	404	=	405	37 128
2.3	Scontarea efectului de comert (inchidere 405)	405	=	5121	37 128
3.1	Realizare in productie proprie a unei hale - exercitiu 1	231	=	722	190 000
3.2	Realizare in productie proprie a unei hale - exercitiu 2	231	=	722	190 000
3.3	Receptia halei (Proces verbal de receptie)	212	=	231	380 000
3.a	Vanzarea halei industriale	461	=	% 7583 4427	<u>618 800</u> 520 000 98 800
	Incasare client prin banca	5121	=	461	618 800
	Descarcare de gestiune pentru hala vanduta	6583	=	212	520 000
3.b	Amortizarea totala= 380 000 /10 * 7 = 266 000		=		
	Vanzarea halei industriale	461	=	% 7583 4427	<u>3 570</u> 3 000 570
	Incasare client numerar	5311	=	461	3570
	Descarcare de gestiune	%			<u>380 000</u>
	pentru hala vanduta	2812	=	212	266 000
		6583			114 000

3.c	Amortizarea totala este : 380 000	=		
			%	<u>523 600</u>
	Vanzarea halei industriale	461 =	7583	440 000
			4427	83 600
	Incasare client prin banca	5121 =	461	523 600
	Descarcare de gestiune pentru hala vanduta	2812 =	212	380 000
			%	<u>15 000</u>
4.1	Cumpara actiuni	261 =	5311	9 000
			269	6 000
4.2	Plata diferenta	269 =	5121	6 000
5	Amortizarea laptopului: 11 600 *80 % = 9280	=		
	Inregistrare "-" la inventar	473 =	214	11 600
	Dupa ancheta	=		
5.a	Stornare inregistrare "-"	473 =	214	11 600
		%		<u>11 600</u>
	Descarcare de gestiune	2814 =	214	9 280
		6583		2 320
			%	<u>22 372</u>
	Imputare persoana vinovata = Vanzare	4282 =	7583	18 800
			4427	3 572
	Incasarea in numerar a pagubei	5311 =	4282	22 372
5.b	Stornare inregistrare "-"	473 =	214	11 600
		%		<u>11 600</u>
	Descarcare de gestiune	2814 =	214	9 280
		6583		2 320
			%	<u>22 372</u>
	Imputare persoana vinovata = Vanzare	461 =	7583	18 800
			4427	3 572
	Incasarea in numerar a pagubei	5311 =	461	22 372
6.1	Intentia de diminuare a capitalului social subscris varsat	1012 =	456	30 000
	Restituirea efectiva a programului informatic	6583 =	208	30 000
		=		
		=		
		=		
		=		







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