

Hoofdstuk 1 Management accounting: plaatsbepaling en ontwikkeling**Meerkeuzevraag 1.8**

Eigen vermogen 31 december		€ 220.000
Eigen vermogen 1 januari		€ 250.000
Vermogenstoename		€ 30.000 –
Onttrekkingen	€ 70.000 +	
Stortingen	€ 20.000 –	
		€ 50.000 +
Winst		€ 20.000

Meerkeuzevraag 1.9

Pand	€ 380.000	Eigen vermogen 1/1	€ 310.000
Inventaris	€ 50.000	Lening	€ 160.000
Debiteuren	€ 20.000	Winst	€ 160.000
Bank*	€ 180.000		
	€ 630.000		€ 630.000

$$* € 10.000 + € 580.000 - € 360.000 - € 40.000 - € 10.000 = € 180.000$$

Of:

Omzet	€ 600.000
Bedrijfskosten	€ 360.000 –
Afschrijving pand	€ 20.000 –
Afschrijving inventaris	€ 50.000 –
Interestkosten	€ 10.000 –
Winst	€ 160.000

Hoofdstuk 1 Management Accounting Plaatsbepaling En

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