

**Test 2.3: Jahresabschluss nach HGB**

(Financial Statements along GCC)

You got KETTWIG AG's opening statement of financial position as at 1.01.20X1.

A		EBK		P	
SCap	50,000.00	PPE	80,000.00		
Liab	60,000.00	Inv	10,000.00		
		Cash/B	20,000.00		
	110,000.00		110,000.00		

**Exhibit 1:** Opening statement of financial position

The payables result from business establishing expenses. KETTWIG AG writes off P, P, E for 20,000.00 EUR for both accounting periods 20X1 and 20X2.

For financing KETTWIG AG takes a further bank loan of 150,000.00 EUR. The bank loan is an annuity and comes with an annual payment of 10,000.00 EUR. The amount is due at every yearend. The rate of interest is 4.7 % therein.

KETTWIG AG buys on 3.01.20X1 and on 4.01.20X2 inventory for 40,000.00 EUR each. The goods are sold at a net selling price of 180 % of the cost of purchase in 20X1 and at 190 % of the cost of purchase in 20X2. The customers pay immediately and on cash. The closing stock of inventories as at 31.12.20X1 is 20,000.00 EUR and on 31.12.20X2 it is 10,000.00 EUR.

Labour in both years is 36,000.00 EUR.

KETTWIG AG rents on 1.10.20X1 a new storage building and pays rent of 3,000.00 EUR for half a year in advance (on 1.10.20X1, on 1.04.20X2, and on 1.10.20X2).

**Required: Make bookkeeping entries for both fiscal years and prepare a Schlussbilanz account. Ignore VAT. The total income tax rate is 30 %. Profit/loss will be transferred to the next accounting period. Use the German way of making bookkeeping entries.**

Für das Unternehmen KETTWIG AG ist Ihnen das Eröffnungsbilanzkonto zum 1.01.20X1 gegeben:

A		EBK		P	
gez K	50.000,00	SachA	80.000,00		
Verb	60.000,00	Vorr	10.000,00		
		Bank	20.000,00		
	110.000,00		110.000,00		

**Abbildung 1:** Eröffnungsbilanzkonto

Die Verbindlichkeiten im Eröffnungsbilanzkonto sind Verbindlichkeiten, die aus der Gründung resultieren. KETTWIG schreibt die Sachanlagen im Geschäftsjahr 20X1 und im Geschäftsjahr 20X2 mit jeweils 20.000,00 EUR ab.

Für die Finanzierung nimmt KETTWIG ein weiteres Bankdarlehen in Höhe von 150.000 EUR auf. Das Darlehen ist ein Annuitätendarlehen mit einer jährlichen zum Jahresende zu zahlenden Summe aus Zins und Tilgung in Höhe von 10.000,00 EUR. Der Zinssatz beträgt 4,7 %.

Die KETTWIG AG kauft am 3.01.20X1 und am 4.01.20X2 Vorräte in Höhe von jeweils 40.000,00 EUR. Waren werden in 20X1 zu 180 % des Einstandspreises und in 20X2 zu 190 % des Einstandspreises an die Kunden verkauft. Die Kunden zahlen in bar und sofort. Der Endbestand des Lagers am 31.12.20X1 beträgt 20.000,00 EUR und am 31.12.20X2 beträgt er 10.000,00 EUR.

Die Lohnkosten betragen in beiden Geschäftsjahren 36.000,00 EUR.

Die KETTWIG AG mietet am 1.10.20X1 ein neues Lager an und zahlt die Miete in Höhe von 3.000,00 EUR für jeweils ein halbes Geschäftsjahr im Voraus (am 1.10.20X1, am 1.04.20X2 und am 1.10.20X2).

**Gefragt: Buchen Sie die Geschäftsvorfälle und erstellen Sie für die beiden Geschäftsjahre das Schlussbilanzkonto. Ignorieren Sie die Umsatzsteuer. Der Gesamtsteuersatz beträgt 30 % Gewinne/Verluste werden in das jeweils nächste Geschäftsjahr vorgetragen.**

<table> <tr><td colspan="2">A</td><td colspan="2">EBK</td><td colspan="2">P</td></tr> <tr> <td>gez K</td><td>50,000.00</td><td>SachA</td><td>80,000.00</td><td></td><td></td></tr> <tr> <td>Verb</td><td>60,000.00</td><td>Vorr</td><td>10,000.00</td><td></td><td></td></tr> <tr> <td></td><td></td><td>Bank</td><td>20,000.00</td><td></td><td></td></tr> <tr> <td></td><td><u>110,000.00</u></td><td></td><td><u>110,000.00</u></td><td></td><td></td></tr> </table>						A		EBK		P		gez K	50,000.00	SachA	80,000.00			Verb	60,000.00	Vorr	10,000.00					Bank	20,000.00				<u>110,000.00</u>		<u>110,000.00</u>														
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Abbildung 2: Konten für 20X1

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Abbildung 3: Konten für 20X2