**PDB Bedrijfsadministratie – Uitwerkbladen**

**Opgave 1.1**

1. Bezittingen ………………………………………. € …………………….

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Totaal bezit € …………………….

Schulden ………………………………………. € …………………….

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Totaal schuld € …………………….

1. Het eigen vermogen bedraagt

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**Opgave 1.2**

1. De balans per 1 juli voor Seewald

Balans per 1 juli

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1. Vaste activa: …………………………………………………………………………………………..

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1. Vlottende activa: ……………………………………………………………………………………...

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1. Lang vreemd vermogen: …………………………………………………………………………...

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1. Kort vreemd vermogen: ……………………………………………………………………………

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**Opgave 1.3**

**Balans 'Maak het' per 1 januari**

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**Opgave 1.4**

**Balans**

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**Opgave 1.5**

**Balans**

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**Opgave 1.6**

**Balans**

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**Opgave 1.8**



Debet **021 Afschrijving inventaris** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
|  |  |  | 31/12 | Telling | € 2.000 |
|  |  |  |  |  |  |

Debet **100 Kas** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 31/12 | Telling | € 1.000 |  |  |  |
|  |  |  |  |  |  |

Debet **480 Afschrijvingskosten** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

Debet **700 Voorraad goederen** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 31/12 | Telling | € 7.400 |  |  |  |
|  |  |  |  |  |  |

Debet **950 Incidentele resultaten** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
|  |  |  | 31/12 | Telling | € 1.600 |
|  |  |  |  |  |  |

1. De kolommenbalans ziet er als volgt uit:

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| × € 1 | **Proefbalans** | | **Saldibalans** | | **Winst-en-verliesrekening** | | **Balans** | |
| **Grootboekrekening** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** |
| 020 Inventaris |  |  |  |  |  |  |  |  |
| 021 Afschr.inventaris |  |  |  |  |  |  |  |  |
| 060 Eigen vermogen |  |  |  |  |  |  |  |  |
| 065 Privé |  |  |  |  |  |  |  |  |
| 071 Onderhandse lening |  |  |  |  |  |  |  |  |
| 100 Kas |  |  |  |  |  |  |  |  |
| 110 Rabobank |  |  |  |  |  |  |  |  |
| 140 Crediteuren |  |  |  |  |  |  |  |  |
| 420 Huisvestingskosten |  |  |  |  |  |  |  |  |
| 440 Verkoopkosten |  |  |  |  |  |  |  |  |
| 450 Adm.- en kantoork. |  |  |  |  |  |  |  |  |
| 470 Interestkosten |  |  |  |  |  |  |  |  |
| 480 Afschrijvingskosten |  |  |  |  |  |  |  |  |
| 700 Voorraad goederen |  |  |  |  |  |  |  |  |
| 800 Inkoopprijs verkopen |  |  |  |  |  |  |  |  |
| 850 Opbrengst verkopen |  |  |  |  |  |  |  |  |
| 950 Incidentele resultaten |  |  |  |  |  |  |  |  |
| Resultaat |  |  |  |  |  |  |  |  |
| Totaal |  |  |  |  |  |  |  |  |

1. Na het afsluiten zien de grootboekrekeningen er als volgt uit:

Debet **020 Inventaris** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 31/12 | Telling | € 12.000 |  |  |  |

Debet **021 Afschrijving Inventaris** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
|  |  |  | 31/12 | Telling | € 2.000 |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

Debet **060 Eigen vermogen** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
|  |  |  | 31/12 | Telling | € 22.400 |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

Debet **065 Privé** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 31/12 | Telling | € 80.000 |  |  |  |

Debet  **071 Onderhandse lening** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
|  |  |  | 31/12 | Telling | € 9.600 |

Debet **100 Kas** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 31/12 | Telling | € 1.000 |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

Debet **110 Rabobank** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 31/12 | Telling | € 25.000 |  |  |  |

Debet **140 Crediteuren** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
|  |  |  | 31/12 | Telling | € 2.000 |

Debet **420 Huisvestingkosten** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 31/12 | Telling | € 24.000 |  |  |  |

Debet **440 Verkoopkosten** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 31/12 | Telling | € 4.000 |  |  |  |

Debet **450 Administratie- en kantoorkosten** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 31/12 | Telling | € 3.600 |  |  |  |

Debet **470 Interestkosten** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 31/12 | Telling | € 600 |  |  |  |

Debet **480 Afschrijvingskosten** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 31/12 | Afschrijving inventaris | € 2.400 |  |  |  |

Debet **700 Voorraad goederen** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 31/12 | Telling | € 7.400 |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

Debet **800 Inkoopprijs verkopen** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 31/12 | Telling | € 400.000 |  |  |  |

Debet **850 Opbrengst verkopen** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
|  |  |  | 31/12 | Telling | € 520.000 |

Debet  **950 Incidentele resultaten** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
|  |  |  | 31/12 | Telling | € 1.600 |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  | Totaal |  |

**Opgave 1.9**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Saldibalans** | | **Winst-en-verliesrekening** | | **Eindbalans** | |
| **Rek.nr.** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** |
| 020 | € 35.000 |  |  |  |  |  |
| 021 |  | € 5.000 |  |  |  |  |
| 030 | € 26.000 |  |  |  |  |  |
| 031 |  | € 6.000 |  |  |  |  |
| 060 |  | € 23.250 |  |  |  |  |
| 065 | € 2.000 |  |  |  |  |  |
| 120 | € 5.000 |  |  |  |  |  |
| 160 |  | € 1.750 |  |  |  |  |
| 400 | € 6.000 |  |  |  |  |  |
| 420 | € 3.000 |  |  |  |  |  |
| 800 | € 50.000 |  |  |  |  |  |
| 850 |  | € 85.000 |  |  |  |  |
| 950 |  | € 6.000 |  |  |  |  |
| 999 |  |  |  |  |  |  |
|  | € 127.000 | € 127.000 |  |  |  |  |

**Opgave 1.10**

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| --- | --- | --- | --- | --- | --- |
| **440 Verkoopkosten** | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 15/7 | Tellingen | € 12.480 | 15/7 | Tellingen | € 2.220 |
|  |  |  |  |  |  |
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**Opgave 2.1**

1. De subgrootboekrekeningen voor de debiteuren:

*R. Roos*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Debet** | **Credit** | **Saldo** |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

*P. Hanen*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Debet** | **Credit** | **Saldo** |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

De subgrootboekrekeningen voor de crediteuren:

*K. Baltus*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Debet** | **Credit** | **Saldo** |
|  |  |  |  |  |
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|  |  |  |  |  |

*L. Sluis*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Debet** | **Credit** | **Saldo** |
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1. De saldilijst debiteuren per 30 juni:

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De saldilijst crediteuren per 30 juni:

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Debet **130 Debiteuren** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
|  |  |  |  |  |  |
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Debet **140 Crediteuren** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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**Opgave 2.2**

Debet **700 Voorraad goederen** Credit

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| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
|  |  |  |  |  |  |
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|  |  |  |  |  |  |

*Voorraadkaart Cap Inkoopprijs € 48*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bij** | **Af** | **Saldo** |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

*Voorraadkaart Kram Inkoopprijs € 42*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bij** | **Af** | **Saldo** |
|  |  |  |  |  |
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1. Voorraadlijst:

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**Opgave 2.4**



|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Proefbalans** | | | **Saldibalans** | | |
| **Grootboekrekening** | **Debet** | **Credit** | **Debet** | | **Credit** |
| Bank |  |  |  | |  |
| Bedrijfskosten |  |  |  | |  |
| Crediteuren |  |  |  | |  |
| Debiteuren |  |  |  | |  |
| Eigen vermogen |  |  |  | |  |
| Huurkosten |  |  |  | |  |
| Inkoopprijs verkopen |  |  |  | |  |
| Inventaris |  |  |  | |  |
| Kas |  |  |  | |  |
| Loonkosten |  |  |  | |  |
| Opbrengst verkopen |  |  |  | |  |
| Privé |  |  |  | |  |
| Voorraad goederen |  |  |  | |  |
| Totaal |  |  |  | |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Saldibalans** | | **Winst-en-verliesrekening** | | **Balans** | |
| **Grootboekrekening** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** |
| Bank |  |  |  |  |  |  |
| Bedrijfskosten |  |  |  |  |  |  |
| Crediteuren |  |  |  |  |  |  |
| Debiteuren |  |  |  |  |  |  |
| Eigen vermogen |  |  |  |  |  |  |
| Huurkosten |  |  |  |  |  |  |
| Inkoopprijs verkopen |  |  |  |  |  |  |
| Inventaris |  |  |  |  |  |  |
| Kas |  |  |  |  |  |  |
| Loonkosten |  |  |  |  |  |  |
| Opbrengst verkopen |  |  |  |  |  |  |
| Privé |  |  |  |  |  |  |
| Voorraad goederen |  |  |  |  |  |  |
| Resultaat |  |  |  |  |  |  |
| Totaal |  |  |  |  |  |  |

Debet **Bank** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 1/6 | Balans | € 31.000 | 9/6 | Crediteuren | € 14.400 |
| 30/6 | Debiteuren | € 20.000 | 16/6 | Huurkosten | € 4.200 |
|  |  |  | 25/6 | Loonkosten | € 9.400 |
|  |  |  | 28/6 | Bedrijfskosten | € 6.600 |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

Debet **Bedrijfskosten** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 28/6 | Bank | € 6.600 |  |  |  |

Debet **Crediteuren** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 9/6 | Bank | € 14.400 | 1/6 | Balans | € 52.000 |
|  |  |  | 2/6 | Inkoop | € 33.600 |
|  |  |  | 14/6 | Kantoormeubilair | € 15.300 |
|  |  |  |  |  |  |

Debet **Debiteuren** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 27/6 | Verkoop | € 45.000 | 30/6 | Bank | € 20.000 |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

Debet **Eigen vermogen** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
|  |  |  | 1/6 | Balans | € 148.000 |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

Debet  **Huurkosten** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 16/6 | Bank | € 4.200 |  |  |  |

Debet **Inkoopprijs verkopen** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 7/6 | Verkoop per kas | € 24.000 |  |  |  |
| 27/6 | Verkoop op rekening | € 31.500 |  |  |  |
|  |  |  |  |  |  |

Debet **Inventaris** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 1/6 | Balans | € 63.000 |  |  |  |
| 14/6 | Crediteuren | € 15.300 |  |  |  |
|  |  |  |  |  |  |

Debet **Kas** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 1/6 | Balans | € 8.000 | 29/6 | Privé | € 2.500 |
| 7/6 | Verkoop | € 40.000 |  |  |  |
|  |  |  |  |  |  |

Debet **Loonkosten** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 25/6 | Bank | € 9.400 |  |  |  |

Debet **Opbrengst verkopen** Credit

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| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
|  |  |  | 7/6 | Verkoop per kas | € 40.000 |
|  |  |  | 27/6 | Verkoop op rekening | € 45.000 |
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Debet **Privé** Credit

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| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 29/6 | Kas | € 2.500 |  |  |  |

Debet **Voorraad goederen** Credit

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| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 1/6 | Balans | € 98.000 | 7/6 | Verkoop | € 24.000 |
| 2/6 | Inkoop | € 33.600 | 27/6 | Verkoop | € 31.500 |
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**Opgave 2.5**

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|  | **Saldibalans** | | **Winst-en-verliesrekening** | | **Balans** | |
| **Grootboekrekening** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** |
| Gebouw | € 150.000 |  |  |  |  |  |
| Inventaris | € 30.000 |  |  |  |  |  |
| Privé | € 45.000 |  |  |  |  |  |
| Eigen vermogen |  | € 117.000 |  |  |  |  |
| Hypothecaire lening |  | € 100.000 |  |  |  |  |
| Kas | € 1.000 |  |  |  |  |  |
| Bank | € 15.000 |  |  |  |  |  |
| Debiteuren | € 33.000 |  |  |  |  |  |
| Crediteuren |  | € 22.000 |  |  |  |  |
| Loonkosten | € 60.000 |  |  |  |  |  |
| Verkoopkosten | € 10.000 |  |  |  |  |  |
| Algemene kosten | € 20.000 |  |  |  |  |  |
| Voorraad goederen | € 25.000 |  |  |  |  |  |
| Inkoopprijs verkopen | € 250.000 |  |  |  |  |  |
| Opbrengst verkopen |  | € 400.000 |  |  |  |  |
| Nettowinst |  |  |  |  |  |  |
| Totaal | € 639.000 | € 639.000 |  |  |  |  |

**Opgave 2.8**

1. De subgrootboekrekening voor Coppens:

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| **Datum** | **Boekstuk-**  **nummer** | **Omschrijving** | **Debet** | **Credit** | **Saldo** |
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1. De subgrootboekrekening voor Karstens:

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| --- | --- | --- | --- | --- | --- |
| **Datum** | **Boekstuk-**  **nummer** | **Omschrijving** | **Debet** | **Credit** | **Saldo** |
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**Opgave 2.14**

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| *Debiteur Jansen* | | | | |
| **Datum** | **Omschrijving** | **Debet** | **Credit** | **Saldo** |
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**Opgave 2.15**

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| *Crediteur De Jong* | | | | |
| **Datum** | **Omschrijving** | **Debet** | **Credit** | **Saldo** |
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**Opgave 2.16**

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| *Voorraad tablets* | | | | |
| **Datum** | **Omschrijving** | **Bij** | **Af** | **Saldo** |
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**Opgave 2.17**

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| Debet **Debiteuren** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
|  | Telling | € 12.300 |  |  |  |
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**Opgave 2.18**

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| Debet **Crediteuren** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
|  |  |  |  | Telling | € 12.500 |
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**Opgave 2.19**

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| Debet **Opbrengst reparaties en onderhoud** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
|  |  |  |  | Tellingen | € 81.670 |
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**Opgave 2.20**

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| Debet **Privé** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
|  | Telling | € 600 |  |  |  |
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