**BKB - uitwerkbladen H 1 bij 3e druk**

**Opgave 1.1**

1. De inventaris van Kerssens per 1 januari:

Bezit ………………………………………. € …………………….

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Totaal bezit € …………………….

Schuld ………………………………………. € …………………….

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Totaal schuld € …………………….

1. Het eigen vermogen van Kerssens op 1 januari bedraagt

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**Opgave 1.2**

1. De balans per 1 januari voor onderneming Kerssens.

Balans per 1 januari

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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 per 31 december

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Ruimte voor berekeningen

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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 1.4**

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**Opgave 1.5**

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**Opgave 1.6**

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**Meerkeuzevragen**

**Opgave 1.7** ……………

**Opgave 1.8** ……………

**Opgave 1.9** ……………

**Opgave 1.10** ……………

**Opgave 1.11** ……………

**Opgave 1.12** ……………

**Opgave 1.13** ……………

**Opgave 1.14** ……………

**Opgave 1.15** ……………

**Opgave 1.16** ……………

**BKB - uitwerkbladen H 2 bij 3e druk**

**Opgave 2.1**

1. ………………………………………………………………………………………………..

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**Debet Balans per 6 januari Credit**

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| --- | --- | --- | --- |
| Gebouw |  | Eigen vermogen |  |
| Inventaris |  | 6% Hypothecaire lening |  |
| Voorraad goederen |  | Crediteuren |  |
| Debiteuren |  |  |  |
| ING Bank |  |  |  |
| Kas |  |  |  |
| Totaal |  | Totaal |  |

1. ………………………………………………………………………………………………..

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**Debet Balans per 9 januari Credit**

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| --- | --- | --- | --- |
| Gebouw |  | Eigen vermogen |  |
| Inventaris |  | 6% Hypothecaire lening |  |
| Voorraad goederen |  | Crediteuren |  |
| Debiteuren |  |  |  |
| ING Bank |  |  |  |
| Kas |  |  |  |
| Totaal |  | Totaal |  |

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**Debet Balans per 16 januari Credit**

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| Gebouw |  | Eigen vermogen |  |
| Inventaris |  | 6% Hypothecaire lening |  |
| Voorraad goederen |  | Crediteuren |  |
| Debiteuren |  |  |  |
| ING Bank |  |  |  |
| Kas |  |  |  |
| Totaal |  | Totaal |  |

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**Debet Balans per 22 januari Credit**

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| Gebouw |  | Eigen vermogen |  |
| Inventaris |  | 6% Hypothecaire lening |  |
| Voorraad goederen |  | Crediteuren |  |
| Debiteuren |  |  |  |
| ING Bank |  |  |  |
| Kas |  |  |  |
| Totaal |  | Totaal |  |

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**Debet Balans per 24 januari Credit**

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| Gebouw |  | Eigen vermogen |  |
| Inventaris |  | 6% Hypothecaire lening |  |
| Voorraad goederen |  | Crediteuren |  |
| Debiteuren |  |  |  |
| ING Bank |  |  |  |
| Kas |  |  |  |
| Totaal |  | Totaal |  |

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**Debet Balans per 28 januari Credit**

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| --- | --- | --- | --- |
| Gebouw |  | Eigen vermogen |  |
| Inventaris |  | 6% Hypothecaire lening |  |
| Voorraad goederen |  | Crediteuren |  |
| Debiteuren |  |  |  |
| ING Bank |  |  |  |
| Kas |  |  |  |
| Totaal |  | Totaal |  |

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**Debet Balans per 29 januari Credit**

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| --- | --- | --- | --- |
| Gebouw |  | Eigen vermogen |  |
| Inventaris |  | 6% Hypothecaire lening |  |
| Voorraad goederen |  | Crediteuren |  |
| Debiteuren |  |  |  |
| ING Bank |  |  |  |
| Kas |  |  |  |
| Totaal |  | Totaal |  |

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**Debet Balans per 30 januari Credit**

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| --- | --- | --- | --- |
| Gebouw |  | Eigen vermogen |  |
| Inventaris |  | 6% Hypothecaire lening |  |
| Voorraad goederen |  | Crediteuren |  |
| Debiteuren |  |  |  |
| ING Bank |  |  |  |
| Kas |  |  |  |
| Totaal |  | Totaal |  |

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**Debet Balans per 31 januari Credit**

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| --- | --- | --- | --- |
| Gebouw |  | Eigen vermogen |  |
| Inventaris |  | 6% Hypothecaire lening |  |
| Voorraad goederen |  | Crediteuren |  |
| Debiteuren |  |  |  |
| ING Bank |  |  |  |
| Kas |  |  |  |
| Totaal |  | Totaal |  |

**Opgave 2.2**

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**Debet Winst-en-verliesrekening over januari Credit**

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**Opgave 2.3**

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**Debet Balans per 2 december Credit**

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**Debet Balans per 6 december Credit**

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**Debet Balans per 9 december Credit**

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**Debet Balans per 15 december Credit**

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**Debet Balans per 27 december Credit**

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**Debet Balans per 28 december Credit**

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**Debet Balans per 29 december Credit**

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**Debet Balans per 30 december Credit**

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**Debet Balans per 31 december Credit**

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**Debet Winst-en-verliesrekening over december Credit**

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**Meerkeuzevragen**

**Opgave 2.4** ……………

**Opgave 2.5** ……………

**Opgave 2.6** ……………

**Opgave 2.7** ……………

**Opgave 2.8** ……………

**Opgave 2.9** ……………

**Opgave 2.10** ……………

**Opgave 2.11** ……………

**Opgave 2.12** ……………

**Opgave 2.13** ……………

**BKB - Uitwerkbladen H 3 bij 3e druk**

**Opgave 3.1**

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| Debet  **Inventaris** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Auto** Credit | | | | | |
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| Debet  **Voorraad goederen** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** | |
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| Debet  **Debiteuren** Credit | | | | | |
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| Debet  **Kas** Credit | | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Eigen vermogen** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | Debet  **Crediteuren** Credit | | | | | | | **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | | | | | | |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | Debet  **Bank** Credit | | | | | | | **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | | | | | | |
| Debet **Opbrengst verkopen** Credit | | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** | | |
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| Debet **Inkoopprijs verkopen** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** | |
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| Debet **Huurkosten** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** | |
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| Debet **Autokosten** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** | |
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| Debet **Privé** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** | |
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Debet **Winst-en-verliesrekening over april** Credit

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Debet **Balans per 30 april** Credit

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**Opgave 3.2**

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| Debet  **Inventaris** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Voorraad goederen** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Debiteuren** Credit | | | | | |
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| Debet  **Bank** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Kas** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Eigen vermogen** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Crediteuren** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Opbrengst verkopen** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Inkoopprijs verkopen** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Huurkosten** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Loonkosten** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Bedrijfskosten** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Privé** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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Debet **Winst-en-verliesrekening over juli** Credit

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Debet **Balans per 31 juli** Credit

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**Opgave 3.3**

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Debet **Balans per 31 oktober** Credit

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| Debet  **Privé** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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**Opgave 3.4**

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| Debet  **Gebouw** Credit | | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Auto** Credit | | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Voorraad goederen** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Debiteuren** Credit | | | | | |
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| Debet  **Kas** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Eigen vermogen** Credit | | | | | |
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| Debet  **Crediteuren** Credit | | | | | |
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| Debet  **Bank** Credit | | | | | |
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| Debet  **Opbrengst verkopen** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Inkoopprijs verkopen** Credit | | | | | |
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| Debet  **Energiekosten** Credit | | | | | |
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| Debet  **Autokosten** Credit | | | | | |
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| Debet  **Privé** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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**Opgave 3.5**



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| Debet  **Winkel** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Auto** Credit | | | | | |
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| Debet  **Voorraad boeken** Credit | | | | | |
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| Debet  **Bank** Credit | | | | | |
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| Debet  **Kas** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Eigen vermogen** Credit | | | | | |
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| Debet  **Hypotheek** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Crediteuren** Credit | | | | | |
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| Debet  **Opbrengst verkopen** Credit | | | | | |
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| Debet  **Inkoopprijs verkopen** Credit | | | | | |
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| Debet  **Autokosten** Credit | | | | | |
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| Debet  **Huisvestingskosten** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Privé** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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1. Debet **Winst-en-verliesrekening over november** Credit

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Debet **Balans per 30 november** Credit

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**Meerkeuzevragen**

**Opgave 3.6** ……………

**Opgave 3.7** ……………

**Opgave 3.8** ……………

**Opgave 3.9** ……………

**Opgave 3.10** ……………

**Opgave 3.11** ……………

**Opgave 3.12** ……………

**Opgave 3.13** ……………

**Opgave 3.14** ……………

**BKB- uitwerkbladen H 4 bij 3e druk**

**Opgave 4.1 en 4.2**

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|  | **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 |  |  |  |  |

**Opgave 4.3**

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|  | **Saldibalans** | | | **Winst-en-verliesrekening** | | | **Balans** | | |
| **Grootboekrekening** | **Debet** | **Credit** | **Debet** | | **Credit** | **Debet** | | **Credit** |
| Bank | € 16.400 |  |  | |  |  | |  |
| Bedrijfskosten | € 6.600 |  |  | |  |  | |  |
| Crediteuren |  | € 86.500 |  | |  |  | |  |
| Debiteuren | € 25.000 |  |  | |  |  | |  |
| Eigen vermogen |  | € 148.000 |  | |  |  | |  |
| Huurkosten | € 4.200 |  |  | |  |  | |  |
| Inkoopprijs verkopen | € 55.500 |  |  | |  |  | |  |
| Inventaris | € 78.300 |  |  | |  |  | |  |
| Kas | € 45.500 |  |  | |  |  | |  |
| Loonkosten | € 9.400 |  |  | |  |  | |  |
| Opbrengst verkopen |  | € 85.000 |  | |  |  | |  |
| Privé | € 2.500 |  |  | |  |  | |  |
| Voorraad goederen | € 76.100 |  |  | |  |  | |  |
| Resultaat |  |  |  | |  |  | |  |
| Totaal | € 319.500 | € 319.500 |  | |  |  | |  |

Controleberekening Eigen vermogen

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**Opgave 4.4**

a en b.

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|  | **Proefbalans** | | **Saldibalans** | |
| **Grootboekrekening** | **Debet** | **Credit** | **Debet** | **Credit** |
| Machines |  |  |  |  |
| Voorraad goederen |  |  |  |  |
| Debiteuren |  |  |  |  |
| Bank |  |  |  |  |
| Eigen vermogen |  |  |  |  |
| Reclamekosten |  |  |  |  |
| Inkoopprijs verkopen |  |  |  |  |
| Lening opa |  |  |  |  |
| Kas |  |  |  |  |
| Loonkosten |  |  |  |  |
| Opbrengst verkopen |  |  |  |  |
| Privé |  |  |  |  |
| Huurkosten |  |  |  |  |
| Overige kosten |  |  |  |  |
| Crediteuren |  |  |  |  |
| Totaal |  |  |  |  |

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|  | **Saldibalans** | | **Winst-en-verliesrekening** | | **Balans** | |
| **Grootboekrekening** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** |
| Machines | € 85.000 |  |  |  |  |  |
| Voorraad goederen | € 19.600 |  |  |  |  |  |
| Debiteuren | € 27.300 |  |  |  |  |  |
| Bank |  | € 400 |  |  |  |  |
| Eigen vermogen |  | € 104.000 |  |  |  |  |
| Reclamekosten | € 4.800 |  |  |  |  |  |
| Inkoopprijs verkopen | € 22.400 |  |  |  |  |  |
| Lening opa |  | € 20.000 |  |  |  |  |
| Kas | € 7.000 |  |  |  |  |  |
| Loonkosten | € 9.400 |  |  |  |  |  |
| Opbrengst verkopen |  | € 33.100 |  |  |  |  |
| Privé | € 5.000 |  |  |  |  |  |
| Huurkosten | € 7.500 |  |  |  |  |  |
| Overige kosten | € 2.500 |  |  |  |  |  |
| Crediteuren |  | € 33.000 |  |  |  |  |
| Resultaat |  |  |  |  |  |  |
| Totaal | € 190.500 | € 190.500 |  |  |  |  |

Controleberekening Eigen vermogen

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**Opgave 4.5**

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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 |  | € 116.000 |  |  |  |  |
| Hypothecaire lening |  | € 100.000 |  |  |  |  |
| Kas | € 1.000 |  |  |  |  |  |
| Bank | € 15.000 |  |  |  |  |  |
| Debiteuren | € 33.000 |  |  |  |  |  |
| Crediteuren |  | € 23.000 |  |  |  |  |
| Loonkosten | € 60.000 |  |  |  |  |  |
| Verkoopkosten | € 10.000 |  |  |  |  |  |
| Algemene kosten | € 20.000 |  |  |  |  |  |
| Voorraad goederen | € 25.000 |  |  |  |  |  |
| Inkoopprijs verkopen | € 250.000 |  |  |  |  |  |
| Opbrengst verkopen |  | € 400.000 |  |  |  |  |
| Resultaat |  |  |  |  |  |  |
| Totaal | € 639.000 | € 639.000 |  |  |  |  |

Controleberekening Eigen vermogen

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**Opgave 4.6**

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|  | **Saldibalans** | | **Winst-en-verliesrekening** | | **Balans** | |
| **Grootboekrekening** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** |
| Algemene kosten | € 30.000 |  |  |  |  |  |
| Bank | € 680.000 |  |  |  |  |  |
| Crediteuren |  | € 35.000 |  |  |  |  |
| Debiteuren | € 73.000 |  |  |  |  |  |
| Eigen vermogen |  | € 890.000 |  |  |  |  |
| Gebouw | € 400.000 |  |  |  |  |  |
| Hypothecaire lening |  | € 300.000 |  |  |  |  |
| Incidentele resultaten |  | € 10.000 |  |  |  |  |
| Inkoopprijs verkopen | € 520.000 |  |  |  |  |  |
| Inventaris | € 80.000 |  |  |  |  |  |
| Kas | € 1.000 |  |  |  |  |  |
| Loonkosten | € 100.000 |  |  |  |  |  |
| Opbrengst verkopen |  | € 780.000 |  |  |  |  |
| Privé | € 48.000 |  |  |  |  |  |
| Verkoopkosten | € 40.000 |  |  |  |  |  |
| Voorraad goederen | € 43.000 |  |  |  |  |  |
| Resultaat |  |  |  |  |  |  |
| Totaal | € 2.015.000 | € 2.015.000 |  |  |  |  |

Controleberekening Eigen vermogen

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**Opgave 4.7**

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|  | **Saldibalans** | | **Winst- en verliesrekening** | | **Balans** | |
| **Grootboekrekening** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** |
| Autokosten | € 250 |  |  |  |  |  |
| Crediteuren |  | € 14.000 |  |  |  |  |
| Debiteuren | € 23.000 |  |  |  |  |  |
| Eigen vermogen |  | € 146.000 |  |  |  |  |
| Gebouw | € 160.000 |  |  |  |  |  |
| Huisvestingskosten | € 600 |  |  |  |  |  |
| Hypothecaire lening |  | € 100.000 |  |  |  |  |
| Incidentele resultaten |  | € 350 |  |  |  |  |
| ING Bank | € 21.000 |  |  |  |  |  |
| Inkoopprijs verkopen | € 4.500 |  |  |  |  |  |
| Inventaris | € 11.000 |  |  |  |  |  |
| Kas | € 500 |  |  |  |  |  |
| Loonkosten | € 2.000 |  |  |  |  |  |
| Machines | € 30.000 |  |  |  |  |  |
| Opbrengst verkopen |  | € 10.000 |  |  |  |  |
| Privé | € 2.000 |  |  |  |  |  |
| Rabobank |  | € 7.000 |  |  |  |  |
| Verkoopkosten | € 500 |  |  |  |  |  |
| Voorraad goederen | € 22.000 |  |  |  |  |  |
| Resultaat |  |  |  |  |  |  |
| Totaal | € 277.350 | € 277.350 |  |  |  |  |

Controleberekening Eigen vermogen

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**Meerkeuzevragen**

**Opgave 4.8** ………………..

**Opgave 4.9** ………………..

**Opgave 4.10** ………………..

**Opgave 4.11** ………………..

**Opgave 4.12** ………………..

**BKB – uitwerkbladen H 5 bij 3e druk**

**Opgave 5.1**

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| Debet  **Bank** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 1 jun | Van balans | € 31.000 | 9 jun | Crediteuren | € 14.400 |
| 30 jun | Debiteuren | € 20.000 | 16 jun | Huurkosten | € 4.200 |
|  |  |  | 25 jun | Loonkosten | € 9.400 |
|  |  |  | 28 jun | Bedrijfskosten | € 6.600 |
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| Debet  **Bedrijfskosten** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 28 jun | Bank | € 6.600 |  |  |  |

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| Debet  **Crediteuren** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 9 jun | Bank | € 14.400 | 1 jun | Van balans | € 52.000 |
|  |  |  | 2 jun | Inkoop | € 33.600 |
|  |  |  | 14 jun | Kantoormeubilair | € 15.300 |
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| Debet  **Debiteuren** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 27 jun | Verkoop | € 45.000 | 30 jun | Bank | € 20.000 |
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| Debet  **Eigen vermogen** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
|  |  |  | 1 jun | Van balans | € 148.000 |
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| Debet  **Huurkosten** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 16 jun | Bank | € 4.200 |  |  |  |

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| Debet  **Inkoopprijs verkopen** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 7 jun | Verkoop per kas | € 24.000 |  |  |  |
| 27 jun | Verkoop op rekening | € 31.500 |  |  |  |
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| Debet  **Inventaris** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 1 jun | Van balans | € 63.000 |  |  |  |
| 14 jun | Crediteuren | € 15.300 |  |  |  |
|  |  |  |  |  |  |
| Debet  **Kas** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 1 jun | Van balans | € 8.000 | 29 jun | Privé | € 2.500 |
| 7 jun | Verkoop | € 40.000 |  |  |  |
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| Debet  **Loonkosten** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 25 jun | Bank | € 9.400 |  |  |  |

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| Debet  **Opbrengst verkopen** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
|  |  |  | 7 jun | Verkoop per kas | € 40.000 |
|  |  |  | 27 jun | Verkoop op rekening | € 45.000 |
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| Debet  **Privé** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 29 jun | Kas | € 2.500 |  |  |  |

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| Debet  **Voorraad goederen** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 1 jun | Van balans | € 98.000 | 7 jun | Verkoop | € 24.000 |
| 2 jun | Inkoop | € 33.600 | 27 jun | Verkoop | € 31.500 |
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**Opgave 5.2**

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| Debet  **Machines** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 1 jan | Van balans | € 85.000 |  |  |  |

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| Debet  **Voorraad goederen** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 1 jan | Van balans | € 27.000 | 10 jan | Verkoop op rekening | € 8.000 |
| 5 jan | Inkoop op rekening | € 15.000 | 12 jan | Verkoop op rekening | € 5.400 |
|  |  |  | 27 jan | Verkoop per kas | € 9.000 |
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| Debet  **Debiteuren** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 1 jan | Van balans | € 14.000 | 12 jan | Bank | € 5.800 |
| 10 jan | Verkoop op rekening | € 11.800 |  |  |  |
| 12 jan | Verkoop op rekening | € 7.300 |  |  |  |
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| Debet  **Bank** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 1 jan | Van balans | € 12.000 | 12 jan | Loonkosten | € 9.400 |
| 12 jan | Debiteuren | € 5.800 | 13 jan | Crediteuren | € 4.000 |
|  |  |  | 24 jan | Reclamekosten | € 4.800 |
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| Debet  **Eigen vermogen** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
|  |  |  | 1 jan | Van balans | € 104.000 |
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| Debet  **Reclamekosten** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 24 jan | Bank | € 4.800 |  |  |  |

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| Debet  **Inkoopprijs verkopen** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 10 jan | Verkoop op rekening | € 8.000 |  |  |  |
| 12 jan | Verkoop op rekening | € 5.400 |  |  |  |
| 27 jan | Verkoop per kas | € 9.000 |  |  |  |
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| Debet  **Lening opa** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
|  |  |  | 1 jan | Van balans | € 20.000 |

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| Debet  **Kas** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 1 jan | Van balans | € 8.000 | 9 jan | Overige kosten | € 2.500 |
| 27 jan | Verkoop | € 14.000 | 28 jan | Huurkosten garage | € 7.500 |
|  |  |  | 30 jan | Privé | € 5.000 |
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| Debet  **Loonkosten** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 25 jan | Bank | € 9.400 |  |  |  |

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| Debet  **Opbrengst verkopen** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
|  |  |  | 10 jan | Verkoop op rekening | € 11.800 |
|  |  |  | 12 jan | Verkoop op rekening | € 7.300 |
|  |  |  | 27 jan | Verkoop per kas | € 14.000 |
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| Debet  **Privé** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 30 jan | Kas | € 5.000 |  |  |  |
| Debet  **Huurkosten** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 28 jan | Garagehuur | € 7.500 |  |  |  |

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| Debet  **Overige kosten** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 9 jan | Kas | € 2.500 |  |  |  |

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| Debet  **Crediteuren** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 13 jan | Bank | € 4.000 | 1 jan | Van balans | € 22.000 |
|  |  |  | 5 jan | Inkoop | € 15.000 |
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**Opgave 5.3**

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| Debet  **Bank** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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**Opgave 5.4**

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| Debet  **Rabobank** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Crediteuren** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Opbrengst verkopen** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Inkoopprijs verkopen** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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**Meerkeuzevragen**

**Opgave 5.5** ……………..

**Opgave 5.6** ……………..

**Opgave 5.7** ……………..

**Opgave 5.8** ……………..

**Opgave 5.9** ……………..

**BKB – uitwerkbladen H 6 bij 3e druk**

**Opgave 6.1**

2 september: ……………

5 september: ……………

11 september: ……………

12 september: ……………

17 september: ……………

18 september: ……………

21 september: ……………

25 september: ……………

27 september: ……………

30 september: ……………

**Opgave 6.2**

a.

*A. de Heer*

|  |  |  |  |  |  |
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| **Datum** | **Boekstuknummer** | **Omschrijving** | **Debet** | **Credit** | **Saldo** |
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*A. Jonges*

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| **Datum** | **Boekstuknummer** | **Omschrijving** | **Debet** | **Credit** | **Saldo** |
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*M. Boudewijn*

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| **Datum** | **Boekstuknummer** | **Omschrijving** | **Debet** | **Credit** | **Saldo** |
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b. Saldilijst debiteuren per 31 juli:

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c.

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| Debet  **Debiteuren** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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**Opgave 6.3**

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**Opgave 6.4**

*Kerstens*

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| **Datum** | **Boekstuknummer** | **Omschrijving** | **Debet** | **Credit** | **Saldo** |
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*Rietveld*

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| **Datum** | **Boekstuknummer** | **Omschrijving** | **Debet** | **Credit** | **Saldo** |
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*Lopez*

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| **Datum** | **Boekstuknummer** | **Omschrijving** | **Debet** | **Credit** | **Saldo** |
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1. Saldilijst crediteuren per 31 december:

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| Debet  **Crediteuren** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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**Opgave 6.5**

*Voorraad Koka* Inkoopprijs: € 10

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| **Datum** | **Boekstuknummer** | **Omschrijving** | **Bij** | **Af** | **Saldo** |
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*Voorraad Luma* Inkoopprijs: € 20

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| **Datum** | **Boekstuknummer** | **Omschrijving** | **Bij** | **Af** | **Saldo** |
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*Voorraad Moria* Inkoopprijs: € 30

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| **Datum** | **Boekstuknummer** | **Omschrijving** | **Bij** | **Af** | **Saldo** |
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1. Voorraadstaat per 31 oktober:

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| **Soort** | **Aantal** | **Inkoopprijs** | **Waarde** |
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| Debet  **Voorraad goederen** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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**Opgave 6.6**

Voorraadstaat:

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| **Soort** | **Aantal** | **Inkoopprijs** | **Waarde** |
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**Opgave 6.7**

Voorraadstaat:

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| **Soort** | **Aantal** | **Inkoopprijs** | **Waarde** |
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**Meerkeuzevragen**

**Opgave 6.8** …………………….

**Opgave 6.9** …………………..

**Opgave 6.10** …………………..

**Opgave 6.11** …………………..

**Opgave 6.12** …………………..

**Opgave 6.13** …………………..

**Opgave 6.14** …………………..

**Opgave 6.15** …………………..

**Opgave 6.16** …………………..

**Opgave 6.17** …………………..

**BKB – Uitwerkbladen H 7 bij 3e druk**

**Opgave 7.2**

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| Debet  **Inventaris** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Voorraad goederen** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Debiteuren** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Bank** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Kas** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Eigen vermogen** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Geldlening** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Crediteuren** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Opbrengst verkopen** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Inkoopprijs verkopen** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Energiekosten** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Algemene kosten** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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| Debet  **Privé** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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**Opgave 7.3**

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| **Grootboekrekening** | **Proefbalans** | | **Saldibalans** | |
| **Debet** | **Credit** | **Debet** | **Credit** |
| Inventaris |  |  |  |  |
| Voorraad goederen |  |  |  |  |
| Debiteuren |  |  |  |  |
| Bank |  |  |  |  |
| Kas |  |  |  |  |
| Eigen vermogen |  |  |  |  |
| Geldlening |  |  |  |  |
| Crediteuren |  |  |  |  |
| Opbrengst verkopen |  |  |  |  |
| Inkoopprijs verkopen |  |  |  |  |
| Energiekosten |  |  |  |  |
| Algemene kosten |  |  |  |  |
| Privé |  |  |  |  |
| Totaal |  |  |  |  |

**Opgave 7.4**

*Debiteurenkaart R. Roos*

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| **Datum** | **Omschrijving** | **Debet** | **Credit** | **Saldo** |
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*Debiteurenkaart P. Hanen*

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| **Datum** | **Omschrijving** | **Debet** | **Credit** | **Saldo** |
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*Crediteurenkaart K. Baltus*

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| **Datum** | **Omschrijving** | **Debet** | **Credit** | **Saldo** |
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*Crediteurenkaart L. Sluis*

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| **Datum** | **Omschrijving** | **Debet** | **Credit** | **Saldo** |
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**Opgave 7.5**

1. Saldilijst debiteuren per 31 augustus:

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Saldilijst crediteuren per 31 augustus:

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**Opgave 7.6**

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| **Grootboekrekening** | **Saldibalans** | | **Winst-en-verliesrekening** | | **Balans** | |
| **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** |
| Inventaris | € 5.000 |  |  |  |  |  |
| Voorraad goederen | € 12.000 |  |  |  |  |  |
| Debiteuren | € 3.100 |  |  |  |  |  |
| Bank |  | € 4.810 |  |  |  |  |
| Kas | € 1.640 |  |  |  |  |  |
| Eigen vermogen |  | € 10.000 |  |  |  |  |
| Geldlening |  | € 3.000 |  |  |  |  |
| Crediteuren |  | € 6.790 |  |  |  |  |
| Opbrengst verkopen |  | € 3.800 |  |  |  |  |
| Inkoopprijs verkopen | € 3.550 |  |  |  |  |  |
| Energiekosten | € 800 |  |  |  |  |  |
| Algemene kosten | € 60 |  |  |  |  |  |
| Privé | € 2.250 |  |  |  |  |  |
| Verlies |  |  |  |  |  |  |
| Totaal | € 28.400 | € 28.400 |  |  |  |  |

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**Opgave 7.7**

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| Debet  **Inventaris** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 1 aug | Van balans | € 5.000 |  |  |  |

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| Debet  **Voorraad goederen** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 1 aug | Van balans | € 10.000 | 13 aug | Retourinkoop | € 400 |
| 2 aug | Inkoop | € 6.700 | 17 aug | Verkoop op rekening | € 1.800 |
| 23 aug | Retourverkoop | € 250 | 25 aug | Contante verkoop | € 2.000 |
|  |  |  | 26 aug | Privé | € 250 |
|  |  |  | 27 aug | Retourinkoop | € 500 |
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| Debet  **Debiteuren** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 1 aug | Van balans | € 1.000 | 8 aug | Bank R. Roos | € 500 |
| 17 aug | Verkoop P. Hanen | € 3.000 | 23 aug | Retourverkoop P. Hanen | € 400 |
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| Debet  **Bank** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 1 aug | Van balans | € 2.000 | 3 aug | Crediteur K. Baltus | € 1.810 |
| 8 aug | Debiteur R.Roos | € 500 | 4 aug | Energiekosten | € 800 |
|  |  |  | 14 aug | Crediteur L. Sluis | € 2.700 |
|  |  |  | 31 aug | Privé | € 2.000 |
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| Debet  **Kas** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 1 aug | Van balans | € 500 | 28 aug | Algemene kosten | € 60 |
| 25 aug | Verkoop | € 1.200 |  |  |  |
|  |  |  |  |  |  |

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| --- | --- | --- | --- | --- | --- |
| Debet  **Eigen vermogen** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
|  |  |  | 1 aug | Van balans | € 10.000 |
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| Debet  **Geldlening** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
|  |  |  | 1 aug | Van balans | € 3.000 |

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| Debet  **Crediteuren** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 3 aug | Bank K. Baltus | € 1.810 | 1 aug | Van balans | € 5.500 |
| 13 aug | Retourinkoop L. Sluis | € 400 | 2 aug | Inkoop L. Sluis | € 6.700 |
| 14 aug | Bank L. Sluis | € 2.700 |  |  |  |
| 27 aug | Retourinkoop L. Sluis | € 500 |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| Debet  **Opbrengst verkopen** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 23 aug | Retourverkoop | € 400 | 17 aug | Verkoop | € 3.000 |
|  |  |  | 25 aug | Contante verkoop | € 1.200 |
|  |  |  |  |  |  |

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| Debet  **Inkoopprijs verkopen** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 17 aug | Verkoop | € 1.800 | 23 aug | Retourverkoop | € 250 |
| 25 aug | Contante verkoop | € 2.000 |  |  |  |
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| Debet  **Energiekosten** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 4 aug | Bank | € 800 |  |  |  |

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| Debet  **Algemene kosten** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 28 aug | Kas | € 60 |  |  |  |

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| Debet  **Privé** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
| 26 aug | Voorraad goederen | € 250 |  |  |  |
| 31 aug | Bank | € 2.000 |  |  |  |
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**Opgave 7.9**

b.

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| Debet  **ING Bank** Credit | | | | | |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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**BKB – uitwerkbladen H 8 bij 3e druk**

**Opgave 8.2**

b.

Debet  **700 Voorraad goederen** Credit

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| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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**Opgave 8.5**

a. en b.

Debet  **Kas** Credit

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| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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**Opgave 8.8**

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| **Grootboekrekening** | | **Saldibalans** | | **Winst-en verliesrekening** | | **Balans** | |
| **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** |
| 010 | Gebouw | € 260.000 |  |  |  |  |  |
| 020 | Inventaris | € 40.000 |  |  |  |  |  |
| 050 | Eigen vermogen |  | € 148.250 |  |  |  |  |
| 051 | Privé | € 24.000 |  |  |  |  |  |
| 070 | Hypothecaire lening |  | € 190.000 |  |  |  |  |
| 100 | Kas | € 2.000 |  |  |  |  |  |
| 110 | Rabobank | € 26.000 |  |  |  |  |  |
| 130 | Debiteuren | € 10.000 |  |  |  |  |  |
| 140 | Crediteuren |  | € 4.000 |  |  |  |  |
| 170 | Te verrekenen OB | € 3.000 |  |  |  |  |  |
| 176 | Verschuldigde OB |  | € 5.250 |  |  |  |  |
| 400 | Loonkosten | € 20.000 |  |  |  |  |  |
| 440 | Verkoopkosten | € 6.000 |  |  |  |  |  |
| 700 | Voorraad goederen | € 5.000 |  |  |  |  |  |
| 800 | Inkoopprijs verkopen | € 55.000 |  |  |  |  |  |
| 850 | Opbrengst verkopen |  | € 100.000 |  |  |  |  |
| 950 | Incidentele resultaten |  | € 3.500 |  |  |  |  |
| 999 | Resultaat |  |  |  |  |  |  |
|  |  | € 451.000 | € 451.000 |  |  |  |  |

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**Opgave 8.23**

**a en b**

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| **Nr.** | **Saldibalans** | | **Winst-en- verliesrekening** | | **Eindbalans** | |
|  | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** |
| 010 | € 280.000 |  |  |  |  |  |
| 015 |  | € 160.000 |  |  |  |  |
| 020 | € 90.000 |  |  |  |  |  |
| 050 |  | € 205.000 |  |  |  |  |
| 051 | € 48.000 |  |  |  |  |  |
| 130 | € 84.000 |  |  |  |  |  |
| 140 |  | € 40.000 |  |  |  |  |
| 170 | € 25.000 |  |  |  |  |  |
| 176 |  | € 42.000 |  |  |  |  |
| 400 | € 160.000 |  |  |  |  |  |
| 700 | € 80.000 |  |  |  |  |  |
| 800 | € 480.000 |  |  |  |  |  |
| 850 |  | € 800.000 |  |  |  |  |
| 999 |  |  |  |  |  |  |
|  | € 1.247.000 | € 1.247.000 |  |  |  |  |

**BKB – uitwerkbladen H 9 bij 3e druk**

**Opgave 9.3**

b

Debet **720 Inkopen** Credit

|  |  |  |  |  |  |
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| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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**Opgave 9.4**



Debet  **Balans per 1 december** Credit

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| --- | --- | --- | --- | --- | --- |
| **Nr** | **Naam grootboekrekening** | **Bedrag** | **Nr** | **Naam grootboekrekening** | **Bedrag** |
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**Opgave 9.20**

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| **Nr.** | **Saldibalans** | | **Winst-en- verliesrekening** | | **Eindbalans** | |
|  | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** |
| 020 | € 100.000 |  |  |  |  |  |
| 030 | € 80.000 |  |  |  |  |  |
| 035 |  | € 30.000 |  |  |  |  |
| 050 |  | € 153.000 |  |  |  |  |
| 051 | € 60.000 |  |  |  |  |  |
| 179 |  | € 24.000 |  |  |  |  |
| 400 | € 200.000 |  |  |  |  |  |
| 430 | € 12.000 |  |  |  |  |  |
| 800 | € 550.000 |  |  |  |  |  |
| 850 |  | € 800.000 |  |  |  |  |
| 860 | € 5.000 |  |  |  |  |  |
| 999 |  |  |  |  |  |  |
|  | € 1.007.000 | € 1.007.000 |  |  |  |  |

**Opgave 9.23**

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| --- | --- | --- | --- | --- |
| Crediteur Ranger | | | | |
| Datum | Omschrijving | Debet | Credit | Saldo |
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**BKB – uitwerkbladen H 10 bij 3e druk**

**Opgave 10.1**

e.

Debet  **156 Nog te betalen bedragen** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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Debet **425 Schoonmaakkosten** Credit

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| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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**Opgave 10.3**

c.

Debet  **155 Vooruitontvangen bedragen** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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Debet  **980 Huuropbrengsten** Credit

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| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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**Opgave 10.5**

b.

Debet **200 Kruisposten** Credit

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| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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**Opgave 10.7**

c.

Debet **210 Kruisposten PIN** Credit

|  |  |  |  |  |  |
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| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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e.

Debet **720 Inkopen** Credit

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| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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**Opgave 10.19**

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| Debet **150 Vooruitbetaalde bedragen** Credit | | | | | | |
| Datum | Omschrijving | Bedrag | Datum | Omschrijving | Bedrag |
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**BKB – uitwerkbladen H 11 bij 3e druk**

**Opgave 11.1**

c

Debet **020 Inventaris** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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Debet **480 Afschrijvingskosten** Credit

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| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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**Opgave 11.2**

b.

Debet  **025 Machines** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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Debet **026 Afschrijving machines** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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Debet **480 Afschrijvingskosten** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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d.

Debet **025 Machines** Credit

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| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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Debet **026 Afschrijving machines** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Datum** | **Omschrijving** | **Bedrag** | **Datum** | **Omschrijving** | **Bedrag** |
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Debet **480 Afschrijvingskosten** Credit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| datum | omschrijving | bedrag | datum | omschrijving | bedrag |
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**Opgave 11.22**

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| Voorraad koffiezetapparaten | | | | |
| Datum | Omschrijving | Bij | Af | Saldo |
|  |  |  |  |  |
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**BKB – uitwerkbladen H 12 bij 3e druk**

**Opgave 12.19**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Nr.** | **Saldibalans** | | **Winst en verliesrekening** | | **Eindbalans** | |
|  | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** |
| 040 | € 50.000 |  |  |  |  |  |
| 045 |  | € 30.000 |  |  |  |  |
| 050 |  | € 41.500 |  |  |  |  |
| 051 | € 48.000 |  |  |  |  |  |
| 130 | € 12.500 |  |  |  |  |  |
| 140 |  | € 5.800 |  |  |  |  |
| 179 |  | € 4.200 |  |  |  |  |
| 400 | € 40.000 |  |  |  |  |  |
| 700 | € 11.000 |  |  |  |  |  |
| 800 | € 70.000 |  |  |  |  |  |
| 850 |  | € 150.000 |  |  |  |  |
| 999 |  |  |  |  |  |  |
|  | € 231.500 | € 231.500 |  |  |  |  |

**BKB – uitwerkbladen H 13 bij 3e druk**

**Opgave 13.1**

b.

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **× € 1** | **Saldibalans** | | **Mutaties** | | **Herziene saldibalans** | | **Winst-en-verliesrekening** | | **Balans** | |
| **Rekening-**  **Nummer** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** |
| 100 | 874 |  |  |  |  |  |  |  |  |  |
| 700 | 124.300 |  |  |  |  |  |  |  |  |  |
| 910 |  |  |  |  |  |  |  |  |  |  |
| 911 |  |  |  |  |  |  |  |  |  |  |

**Opgave 13.2**

b.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Saldibalans** | | **Mutaties** | | **Herziene**  **saldibalans** | |
| **Rek.nr.** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** |
| 010 | € 100.000 |  |  |  |  |  |
| 015 |  | € 10.000 |  |  |  |  |
| 020 | € 30.000 |  |  |  |  |  |
| 050 |  | € 116.473 |  |  |  |  |
| 051 | € 3.000 |  |  |  |  |  |
| 070 |  | € 70.000 |  |  |  |  |
| 100 | € 630 |  |  |  |  |  |
| 110 | € 1.250 |  |  |  |  |  |
| 130 | € 2.500 |  |  |  |  |  |
| 140 |  | € 21.575 |  |  |  |  |
| 150 | € 1.500 |  |  |  |  |  |
| 156 |  | € 2.500 |  |  |  |  |
| 170 | € 1.200 |  |  |  |  |  |
| 176 |  | € 1.950 |  |  |  |  |
| 179 |  |  |  |  |  |  |
| 420 | € 1.250 |  |  |  |  |  |
| 440 | € 1.368 |  |  |  |  |  |
| 470 | € 9.200 |  |  |  |  |  |
| 700 | € 82.300 |  |  |  |  |  |
| 720 | € 400 |  |  |  |  |  |
| 800 | € 24.000 |  |  |  |  |  |
| 850 |  | € 36.000 |  |  |  |  |
| 950 | € 500 |  |  |  |  |  |
| 951 |  | € 600 |  |  |  |  |
| 999 |  |  |  |  |  |  |
| Totaal | € 259.098 | € 259.098 |  |  |  |  |

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|  | **Herziene**  **saldibalans** | | **Winst-en-verliesrekening** | | **Balans** | |
| **Rekening-nummer** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** |
| 010 |  |  |  |  |  |  |
| 015 |  |  |  |  |  |  |
| 020 |  |  |  |  |  |  |
| 050 |  |  |  |  |  |  |
| 051 |  |  |  |  |  |  |
| 070 |  |  |  |  |  |  |
| 100 |  |  |  |  |  |  |
| 110 |  |  |  |  |  |  |
| 130 |  |  |  |  |  |  |
| 140 |  |  |  |  |  |  |
| 150 |  |  |  |  |  |  |
| 156 |  |  |  |  |  |  |
| 170 |  |  |  |  |  |  |
| 176 |  |  |  |  |  |  |
| 179 |  |  |  |  |  |  |
| 420 |  |  |  |  |  |  |
| 440 |  |  |  |  |  |  |
| 470 |  |  |  |  |  |  |
| 700 |  |  |  |  |  |  |
| 720 |  |  |  |  |  |  |
| 800 |  |  |  |  |  |  |
| 850 |  |  |  |  |  |  |
| 950 |  |  |  |  |  |  |
| 951 |  |  |  |  |  |  |
| 999 |  |  |  |  |  |  |
| Totaal |  |  |  |  |  |  |

**Opgave 13.3**

b.

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **× € 1** | **Saldibalans** | | **Mutaties** | | **Herziene saldibalans** | | **Winst-en-verliesrekening** | | **Balans** | |
| **Rekening-**  **nummer** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** |
| 010 | 300.000 |  |  |  |  |  |  |  |  |  |
| 015 |  | 76.000 |  |  |  |  |  |  |  |  |
| 020 | 26.400 |  |  |  |  |  |  |  |  |  |
| 480 | 28.320 |  |  |  |  |  |  |  |  |  |

d.

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **× € 1** | **Saldibalans** | | **Mutaties** | | **Herziene saldibalans** | | **Winst-en-verliesrekening** | | **Balans** | |
| **Rekening-**  **nummer** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** |
| 046 | 8.640 |  |  |  |  |  |  |  |  |  |
| 141 |  | 1.500 |  |  |  |  |  |  |  |  |
| 950 | 5.160 |  |  |  |  |  |  |  |  |  |

f.

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **× € 1** | **Saldibalans** | | **Mutaties** | | **Herziene saldibalans** | | **Winst-en-verliesrekening** | | **Balans** | |
| **Rekening-**  **nummer** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** |
| 040 | 96.000 |  |  |  |  |  |  |  |  |  |
| 045 |  | 33.000 |  |  |  |  |  |  |  |  |
| 130 | 6.310 |  |  |  |  |  |  |  |  |  |
| 176 |  | 16.290 |  |  |  |  |  |  |  |  |
| 870 | 24.000 |  |  |  |  |  |  |  |  |  |
| 875 |  | 16.000 |  |  |  |  |  |  |  |  |

h.

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **× € 1** | **Saldibalans** | | **Mutaties** | | **Herziene saldibalans** | | **Winst-en-verliesrekening** | | **Balans** | |
| **Rekening-**  **nummer** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** |
| 100 | 4.400 |  |  |  |  |  |  |  |  |  |
| 130 | 6.310 |  |  |  |  |  |  |  |  |  |
| 141 |  | 1.500 |  |  |  |  |  |  |  |  |
| 950 | 5.160 |  |  |  |  |  |  |  |  |  |

j.

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **× € 1** | **Saldibalans** | | **Mutaties** | | **Herziene saldibalans** | | **Winst-en-verliesrekening** | | **Balans** | |
| **Rekening-**  **nummer** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** |
| 140 |  | 15.300 |  |  |  |  |  |  |  |  |
| 170 | 6.320 |  |  |  |  |  |  |  |  |  |
| 425 | 50.500 |  |  |  |  |  |  |  |  |  |

l.

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **× € 1** | **Saldibalans** | | **Mutaties** | | **Herziene saldibalans** | | **Winst-en-verlies**  **rekening** | | **Balans** | |
| **Rekening-**  **nummer** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** |
| 150 | 9.100 |  |  |  |  |  |  |  |  |  |
| 156 |  | 4.100 |  |  |  |  |  |  |  |  |
| 470 | 8.160 |  |  |  |  |  |  |  |  |  |

**Opgave 13.14**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Debet **Af te leveren goederen** Credit | | | | | |
| Datum | Omschrijving | Bedrag | Datum | Omschrijving | Bedrag |
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**Opgave 13.16**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| *Crediteur Carey* | | | | |
| Datum | Omschrijving | Debet | Credit | Saldo |
|  |  |  |  |  |
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**Opgave 13.17**

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| **Rek.nr.** | **Saldibalans** | | **Mutaties** | | **Herziene saldibalans** | | **Winst-en- verliesrekening** | | **Eindbalans** | |
|  | Debet | Credit |  |  |  |  |  |  |  |  |
| 130 | 45.000 |  |  |  |  |  |  |  |  |  |
| 140 |  | 30.000 |  |  |  |  |  |  |  |  |
| 170 | 1.850 |  |  |  |  |  |  |  |  |  |
| 176 |  | 3.580 |  |  |  |  |  |  |  |  |
| 800 | 2.000 |  |  |  |  |  |  |  |  |  |
| 850 |  | 200.000 |  |  |  |  |  |  |  |  |

**BKB – uitwerkbladen H 14 bij 3e druk**

**Opgave 14.17**

|  |  |
| --- | --- |
| **Balans** | |
| **Vaste activa** | **Eigen vermogen** |
|  |  |
|  |  |
|  |  |
| **Vlottende activa** | **Lang vreemd vermogen** |
|  |  |
|  |  |
|  |  |
|  | **Kort vreemd vermogen** |
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**Opgave 14.19**

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| --- | --- | --- | --- | --- | --- | --- |
| Debet **Vooruitbetaalde bedragen** Credit | | | | | | |
| Datum | Omschrijving | Bedrag | Datum | Omschrijving | Bedrag |
|  | Telling | € 3.600 |  |  |  |
|  |  |  |  |  |  |
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**BKB – uitwerkbladen examenopgaven bij 3e druk**

**Opgave 47**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **× € 1** | **Saldibalans** | | **Mutaties** | | **Herziene saldibalans** | | **Winst-en-verliesrekening** | | **Balans** | |
| **Rekening-**  **nummer** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** |
| 030 | 34.980 |  |  |  |  |  |  |  |  |  |
| 035 |  | 11.032 |  |  |  |  |  |  |  |  |
| 480 | 6.951 |  |  |  |  |  |  |  |  |  |

**Opgave 48**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **× € 1** | **Saldibalans** | | **Mutaties** | | **Herziene saldibalans** | | **Winst-en-verliesrekening** | | **Balans** | |
| **Rekening-**  **nummer** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** |
| 700 | 35.000 |  |  |  |  |  |  |  |  |  |
| 950 |  | 380 |  |  |  |  |  |  |  |  |

**Opgave 49**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **× € 1** | **Saldibalans** | | **Mutaties** | | **Herziene saldibalans** | | **Winst-en-verliesrekening** | | **Balans** | |
| **Rekening-**  **Nummer** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** |
| 050 |  | 225.000 |  |  |  |  |  |  |  |  |
| 051 | 36.200 |  |  |  |  |  |  |  |  |  |
| 200 | 1.200 |  |  |  |  |  |  |  |  |  |

**Opgave 50**

|  |  |  |  |  |  |  |  |  |  |  |
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| **× € 1** | **Saldibalans** | | **Mutaties** | | **Herziene saldibalans** | | **Winst-en-verliesrekening** | | **Balans** | |
| **Rekening-**  **Nummer** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** |
| 140 |  | 89.500 |  |  |  |  |  |  |  |  |
| 170 | 12.200 |  |  |  |  |  |  |  |  |  |
| 700 | 135.000 |  |  |  |  |  |  |  |  |  |

**Opgave 51**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **× € 1** | **Saldibalans** | | **Mutaties** | | **Herziene saldibalans** | | **Winst-en-verliesrekening** | | **Balans** | |
| **Rekening-**  **nummer** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** |
| 070 |  | 108.000 |  |  |  |  |  |  |  |  |
| 156 |  | 3.960 |  |  |  |  |  |  |  |  |
| 470 | 3.960 |  |  |  |  |  |  |  |  |  |

**Opgave 52**

|  |  |  |  |  |  |  |  |  |  |  |
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| **× € 1** | **Saldibalans** | | **Mutaties** | | **Herziene saldibalans** | | **Winst-en-verliesrekening** | | **Balans** | |
| **Rekening-**  **Nummer** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** |
| 170 | 2.274 |  |  |  |  |  |  |  |  |  |
| 176 |  | 6.000 |  |  |  |  |  |  |  |  |
| 179 |  |  |  |  |  |  |  |  |  |  |

**Opgave 53**

**140 Crediteuren**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Datum | Omschrijving | Bedrag | Datum | Omschrijving | Bedrag |
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**Opgave 54**

**480 Afschrijvingskosten**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Datum | Omschrijving | Bedrag | Datum | Omschrijving | Bedrag |
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**Opgave 55**

**Voorraad Brentjes**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Datum | Omschrijving | Bij | Af | Saldo |
|  |  |  |  |  |
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**Opgave 57**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| × **€ 1** | **Saldibalans** | | **Mutaties** | | **Herziene saldibalans** | | **Winst-en-verliesrekening** | | **Balans** | |
| **Rekening-**  **nummer** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** |
| 170 | 31.726 |  |  |  |  |  |  |  |  |  |
| 176 |  | 24.426 |  |  |  |  |  |  |  |  |
| 179 |  |  |  |  |  |  |  |  |  |  |

**Opgave 58**

**051 Privé**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Datum | Omschrijving | Bedrag | Datum | Omschrijving | Bedrag |
| 31/1 | Tellingen | € 16.818 |  |  |  |

**Opgave 59**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| × **€ 1** | **Saldibalans** | | **Mutaties** | | **Herziene saldibalans** | | **Winst-en-verliesrekening** | | **Balans** | |
| **Rekening-**  **nummer** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** |
| 040 | 2.595 |  |  |  |  |  |  |  |  |  |
| 045 |  | 1.730 |  |  |  |  |  |  |  |  |
| 140 |  | 8.950 |  |  |  |  |  |  |  |  |
| 170 | 5.760 |  |  |  |  |  |  |  |  |  |
| 950 | 450 |  |  |  |  |  |  |  |  |  |

**Opgave 60**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| × **€ 1** | **Saldibalans** | | **Mutaties** | | **Herziene saldibalans** | | **Winst-en-verliesrekening** | | **Balans** | |
| **Rekening-**  **nummer** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** |
| 700 | 78.000 |  |  |  |  |  |  |  |  |  |
| 740 |  | 1.250 |  |  |  |  |  |  |  |  |
| 950 | 450 |  |  |  |  |  |  |  |  |  |

**Opgave 61**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| × **€ 1** | **Saldibalans** | | **Mutaties** | | **Herziene saldibalans** | | **Winst-en-verliesrekening** | | **Balans** | |
| **Rekening-**  **nummer** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** |
| 140 |  | 8.950 |  |  |  |  |  |  |  |  |
| 170 | 5.760 |  |  |  |  |  |  |  |  |  |
| 440 | 1.860 |  |  |  |  |  |  |  |  |  |

**Opgave 62**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| × **€ 1** | **Saldibalans** | | **Mutaties** | | **Herziene saldibalans** | | **Winst-en-verliesrekening** | | **Balans** | |
| **Rekening-**  **nummer** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** |
| 150 | 1.550 |  |  |  |  |  |  |  |  |  |
| 155 |  | 1.625 |  |  |  |  |  |  |  |  |
| 420 | 7.500 |  |  |  |  |  |  |  |  |  |

**Opgave 63**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| × **€ 1** | **Saldibalans** | | **Mutaties** | | **Herziene saldibalans** | | **Winst-en-verliesrekening** | | **Balans** | |
| **Rekening-**  **nummer** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** | **Debet** | **Credit** |
| 100 | 337 |  |  |  |  |  |  |  |  |  |
| 950 | 450 |  |  |  |  |  |  |  |  |  |

**Opgave 64**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **1401** | | **Funshirt** | | |
| **Datum** | **Omschrijving** | **Debet** | **Credit** | **Saldo** |
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| **1402** | | **De Hollandwinkel** | | |
| **Datum** | **Omschrijving** | **Debet** | **Credit** | **Saldo** |
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| **1403** | | **Shirthouse** | | |
| **Datum** | **Omschrijving** | **Debet** | **Credit** | **Saldo** |
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| **1404** | | **Lifestyle** | | |
| **Datum** | **Omschrijving** | **Debet** | **Credit** | **Saldo** |
|  |  |  |  |  |
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|  |  |  |  |  |
|  |  |  |  |  |

b. Saldilijst crediteuren

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| --- | --- | --- |
| **Nummer** | **Naam** | **Bedrag** |
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c.

**Crediteuren**

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