**Creator:** Loska Davcheva

**Subject:** Statistics

**Topic:** GRAPHIC Organizer: INITIAL AND FINAL BALANCE SHEET

**Level:** High school

**Language:** English

**Type of material:** Instructions for working with new topic

**Material format:** Word document

**GRAPHIC Organizer: INITIAL AND FINAL BALANCE SHEET**

**Subject teacher: Loska Davcheva Class: II-6**

 1. Draw up an initial balance sheet for the month of December 2016 based on the following items:

Main treasury .......................................... 10.000 denars

Account ................................................. 100.000 denars

Buildings ............................................... 120.000 denars

Liabilities to suppliers ............................. 20.000 denars

Trade ....................................................... 50.000 denars

Capital .............................................................?

**BALANCE SHEET**

 **Consists of\_\_\_\_\_\_\_\_\_\_\_**

**Assets Liabilities**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No | Item | Amount | No | Item | Amount |
| 1. |  |  | 1. |  |  |
| 2 |  |  | 2. |  |  |
| 3. |  |  |  |  |  |
| 4. |  |  |  |  |  |
|  | **TOTAL:** |  |  | **TOTAL:** |  |

Calculate the total assets and total liabilities! Then, open the T-bills with their initial balances for all items listed in the balance sheet.

2. Accounting events to be labeled in Diary:

During the month of December occurred following accounting events:

1. The statement of the bank 33, is charged receivables in the amount of 30.000.

2. According to the statement the bank paid 34 an obligation to suppliers in the amount of 10,000 denars.

The accounting events to to be labeled in Diary, the condition to be transferred to T-bills and locked accounts. Then, based on the received balances to compile locked Balance Sheet for December.

**Diary**

|  |  |  |  |
| --- | --- | --- | --- |
| **Data** | **Accountn AmouКонто** | **Description** | **Amount** |
| **+** | **-** | **+** | **-** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  | **Total:** |  |  |

**BALANCE SHEET**

 **Consists of\_\_\_\_\_\_\_\_\_\_\_**

**Assets Liabilities**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No | Item | Amount | No | Item | Amount |
| 1. |  |  | 1. |  |  |
| 2 |  |  | 2. |  |  |
| 3. |  |  | 3. |  |  |
| 4. |  |  |  |  |  |
|  | **TOTAL:** |  |  | **TOTAL:** |  |