

- Ardi deponon 15.200 € në llogarinë bankare të kompanisë me kompensim të aksioneve në korporatë.
- Gjatë muajit kompania blen mall për 8.550 € dhe pajtohet të paguaj furnizuesit në një të ardhme të afërt (në llogari).
- Më 05 shkurt u shit një pjesë e ndërtesës në vlerë prej 12.500 €. Vlera blerëse e ndërtesës ishte 22.000 €, ndërsa zhvlersimi i grumbulluar 10.000 €.
- Kompania mori 12.000 € . nga konsumatorët për shitjen e mallit. Kostoja e mallit është 7.500 €.
- Më 01 qershor u nënshkrua dhe hyri në fuqi një marrëveshje qiraje dy vjeçare si dhe u arkëtuan 6.600 € për të njëjten periudhë. Në fund të vitit fiskal kompania mbyll librat kryesor. Të kryhen regjistrimet. DITARI

Data	Përshkrimi	Debi	Kredi
a)	Paraja Rezervat e kapitalit <i>Deponimi në llogari bankare</i>	15.200	15.200
b)	Inventari i mallit Llogarit e pagueshme <i>Blerja e mallit</i>	8.550	8.550
c)05/shkurt	Paraja Zhvlerësimi i grumbulluar Ndërtesa Fitimi nga shitja	12.500 10.000	22.000 500
d)	Paraja Të ardhurat nga shitja KMSH Inventari i mallit	12.000 7.500	12.000 7.500
e)01/qershor 31 dhjetor	Paraja Të hyrat e pafituara(shtyra) Të hyrat e shtyra Të hyrat nga qiraja	6.600 1925	6.600 1925

$$6600/2=3300/12\text{muaj}*7=1925$$

10. Supozojmë se kostoja blerëse e asetit është 24.000€, vlera e mbetur 2.000€, ndërsa

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K Payea



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