

M1: De techniek van dubbel boekhouden

H2: Techniek van het dubbel boekhouden en opstellen van jaarrekening

HC 1

Balans/vermogensstaat van een onderneming

Een balans toont de financiële toestand van een onderneming op een bepaald ogenblik
= momentopname/foto

→ wordt aan het eind van de dag van de balansdatum opgemaakt

→ toestand: beschreven adhv besteding van middelen en bronnen

Actiefzijde	Passiefzijde
Aanwending vermogen	Oorsprong vermogen
Bezittingen	Schulden
- ACTIVA	- PASSIVA

in evenwicht
"BALANS"

Vier transactietypes die invloed hebben op de balans

1. mutatie van activa
2. mutatie van passiva
3. stijging passiva en stijging activa
4. daling passiva en daling passiva

Structuur balans

- actiefzijde: ordening volgens liquiditeit
 - Vaste activa: middel, niet te gelde maken
 - Vlottende activa: doel, wel te gelde maken
- passiefzijde: ordening volgens opvraagbaarheid
 - Eigen vermogen: schuld tov eigenaar, permanent ter beschikking
→ enkel bij vereffening bedrijf opgevraagd door aandeelhouders
→ bevat ook niet-uitgekeerde winsten (bv: gereserveerde winsten)
 - Vreemd vermogen: schuld tov derden, tijdelijk ter beschikking

Mutatie Van De Mensheid Techniek Der Prognose Herziening Der Begrippen Enz

Clifford Lane



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