

SEEBACHER-METHOD®

Balance Sheet and P/L

Numerical Examples, Approach

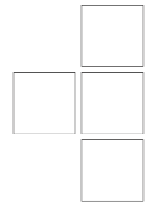


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BALANCE SHEET AND P/L – NUMERICAL EXAMPLES

The numerical examples which can be downloaded from www.seebacher-method.com are designed for making the context between balance sheet and p/l clear.

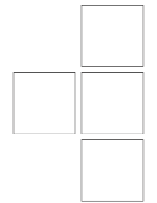
The Seebacher-Method® does without any presentation of bookings or entry formulas on purpose. Instead the content-oriented relationship of the business activities and their effects on the balance sheet and the p/l are presented.

The numerical examples are based on a simplified structure of the balance sheet and a simplified structure of the p/l.

The simplified structure of the balance sheet may contain the following items:

Assets	Liabilities
Fixed assets	Equity capital
Inventory	Provisions
Receivables	Liabilities
Bank account	Bank loan
Cash	

In the simplified structure of the p/l used for the numerical examples, there are five central types of expenses which are typical for p/l's of enterprises: material expense (inclusive of services received), personnel expenses, depreciations, other expenses, interest paid.

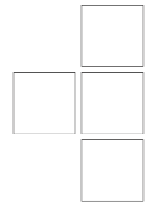


The presentation is simplified in so far, as items such as other income, income from participations, taxes are not taken into account. In the numerical examples, other income is added to the above mentioned items in the p/l, if needed.

For presenting the p/l the presentation in form of accounts has been chosen on purpose in contrast to the presentation in a report form as the effects and contexts of business activities in connection with the balance sheet can be better presented and understood in the form of accounts.

The simplified structure of the p/l in the numerical examples may contain the following items:

<u>Expenses</u>	<u>Income</u>
Material expenses	Turnover/Sales
Personnel expenses	Other income
Depreciation	
Other expenses	
Interest expenses	



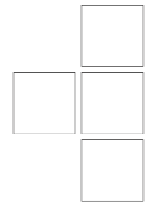
NUMERICAL EXAMPLES TO DOWNLOAD

Currently the following numerical examples can be downloaded from www.seebacher-method.com:

Example 1: Investment

Example 2: Financing

Example 3: Provision



APPROACH

The numerical examples which are available to be downloaded from www.seebacher-method.com are each based on an existing balance sheet and an existing p/l. The p/l's forming the basis for the examples have been compiled under the assumption of a profit or loss of 0 respectively. A possible profit or loss is only generated when incorporating the respective business activities into the balance sheet and the p/l.

To each numerical example an empty answer sheet is added for entering the answers.

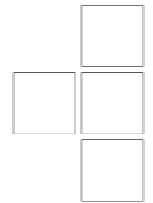
Please, enter the business activities described in the respective tasks into the balance sheet and the p/l by supplementing the numerical effects of the individual business activities on the respective items of the balance sheet and p/l into the so far empty answer sheet.

Please, always follow the simple rule that every figure must have a double effect in the context of balance sheet and p/l.

In the next step, supplement the respective items in the basic balance sheet and basic p/l which have not changed during the presentation of the business activity.

After that, compile the profit or loss that occurred with the business activity in the p/l.

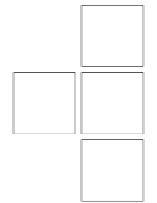
Please transfer the profit or loss into the balance sheet and increase the existing equity in case of a profit or reduce the existing equity in case of a loss.



After this conversion of profit or loss into the item equity, the balance sheet must now lead to the same sum totals on the left side, the assets side, and on the right side, the capital side.

The sheets following the empty one show all answer steps in an overall answer key.

All kinds of taxes – taxes on income (income tax, corporate income tax, trade tax) as well as sales tax and VAT - are not to be taken into account in the numerical examples. Only the economic contexts and effects of the respective business activities on the balance sheet and the p/l are to be presented in the examples, without consideration of possible consequences on taxation.



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