**FISA DE LUCRU BAZELE CONTABILITATII CLASA IX**

1. **Se dau urmatoarele elemente patrimoniale si sumele aferente acestora, exprimate in lei:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Terenuri** | **10000** | **Bani in casierie** | **9000** | **profit** | **5000** |
| **Utilaje** | **11000** | **Credite t.lung** | **12000** | **Reserve** | **2000** |
| **Constructii** | **10000** | **Furnizori** | **12000** | **Obicte inventar** | **2000** |
| **Materii prime** | **2000** | **Capital social** | **18000** | **Produse finite** | **5000** |

**Se cere:**

1. **Calculati patrimoniul brut al unitatii.**
2. **Calculati patrimoniul net al unitatii.**
3. **Calculati totalul activelor si pasivelor patrimoniale.**
4. **Se dau urmatoarele elemente patrimoniale si sumele aferente acestora, exprimate in lei:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Impozit de plata** | **5000** | **Capital social** | **15000** | **Furnizori** | **4000** |
| **Salarii datorate** | **20000** | **Marfuri** | **15000** | **Profit** | **18000** |
| **Casa in lei** | **5000** | **Obiecte de inventar** | **5000** | **Clienti** | **13000** |
| **Conturi la banci** | **33000** | **Tva de plata** | **6000** | **Dobanzi de plata** | **3000** |

**Se cere:**

1. **Calculati patrimoniul brut al unitatii.**
2. **Calculati patrimoniul net al unitatii.**
3. **Calculati totalul activelor si pasivelor patrimoniale.**