De saldibalans is in evenwicht! Super goed van je. Nu moet het derde onderdeel van de kolommenbalans gemaakt worden. Dat is namelijk de resultatenrekening. Succes!

 **Proefbalans Saldibalans Resultatenrekening**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Debet** | **Credit** | **Debet** | **Credit** |  |  |
| 0100 Gebouw | **300.000** |  | **300.000** |  |  |  |
| 0200 Inventaris | **15.000** |  | **15.000** |  |  |  |
| 0300 Auto | **16.000** |  | **16.000** |  |  |  |
| 7000 Voorraad Goederen | **13.200** | **600** | **12.600** |  |  |  |
| 1100 Bank | **7.023** | **3.770** |  **3.253** |  |  |  |
| 1000 Kas | **819** | **730** | **89** |  |  |  |
| 1300 Debiteuren | **2.023** | **2.023** |  |  |  |  |
| 1700 Te vorderen BTW | **665** |  | **665** |  |  |  |
| 0500 Eigen vermogen |  | **331.000** |  | **331.000** |  |  |
| 8000 Kostprijs verkopen | **600** |  | **600** |  |  |  |
| 8500 Opbrengst verkopen |  | **1.800** |  | **1.800** |  |  |
| 4000 Bedrijfskosten | **300** |  | **300** |  |  |  |
| 0550 Privé | **135** |  | **135** |  |  |  |
| 0710 Lening Oom |  | **500** |  | **500** |  |  |
| 0700 Lening Bank |  | **15.000** |  | **15.000** |  |  |
| 1400 Crediteuren | **3.570** | **3.570** |  |  |  |  |
| 1720 Te betalen BTW |  | **342** |  | **342** |  |  |
| Winst/verlies |  |  |  |  |  |  |
| **Totaal** | **359.335** | **359.335** | **348.642** | **348.642** |  |  |

