

CASE STUDY 3.2

The company "**ATANAGILDO S.A.**" has as its corporate purpose the online sale of top of the line cosmetic and perfume products.

1. It is set up on December 12, 2X18, by issuing 1,000 shares of 10 Euros of nominal value, which are subscribed by two partners in equal shares. The contributions have been paid in by the partners in a current account opened in the bank in the name of the company.
2. The name of the company has been registered in the corresponding Registry, paying a total of 600 Euros for a previous report and for registering the name of the company.
3. The company has paid 2,000 euros by bank check for the design and implementation of a web page, aimed at the promotion and sale of its products.
4. Computer equipment has been purchased to carry out the online management of the company for 6,000 Euros, of which 80% has been paid by bank transfer, leaving the rest to be paid in three months.
5. A check of 1,000 euros is given as an advance to a wholesaler of perfumery products.
6. A loan is asked from the bank for an amount of 30,000 Euros and with a maturity of 3 years, which has been granted and has been directly deposited in the bank's current bank account.

It is asked:

- a) To charge in the Journal book the operations of the company from its constitution until the end of fiscal year 2X18.
- b) Analyze the company's equity (Balance sheet) at 12/31/2X18, specifically current and non-current assets and liabilities, as well as its net worth.