

PRACTICAL CASE 3.3

On September 1, 2X19, "SISENANDO S.A." public limited company is set up, its main activity will consist of the commercialization of different lens models.

- 1) The partners of the company make cash contributions deposited in a current bank account opened in the name of the company, for a total of 80,000 Euros, and a non-monetary contribution valued at 20,000 Euros, consisting of a series of vehicles for transport.
- 2) SISESANDO S.A. acquires a building as head office for 63,000 Euros, of which 3,000 Euros correspond to the value of the land. The company pays 30,000 Euros at the time of purchase, and the rest is documented in a promissory note payable within 3 years.
- 3) The company name is registered in the corresponding Property Registry, paying a total of 500 Euros by bank transfer.
- 4) The entity purchases a piece of furniture for 1,500 Euros, deferring the payment one month.
- 5) Make a long-term deposit in a financial institution for 15,000 Euros.
- 6) Debts related to non-current assets are settled through the bank account.
- 7) The company receives an advance from a client, for 6,000 Euros, for a future sale of a collection of sunglasses, which is paid into the bank account.
- 8) On the other hand, the company makes an advance payment to its supplier of 3,000 Euros, for a future purchase of contact lenses. A bank check has been delivered.

It is asked:

- a) Record the previous operations in the Journal book.
- b) Analyze the company's equity (Balance sheet) at 12/31/2X19, specifically current and non-

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