

## Exercise

It is required to include the following items in the balance sheet of Beta Company, to be reclassified according to the financial position as of December 31, 2022, determining the value of the net income or loss by 2022. Additionally, it is required to calculate the value of Current Assets, Current Liabilities, Non-current Liabilities, Other Current Assets, Equity or net capital and Fixed Assets and the following indexes: Current ratio, Quick ratio, Leverage ratio and Working Capital.

Bank	800
Share capital	4.000
Other receivables	400
Employee severance indemnity provision	1.500
Reserves	800
Cash	200
(Passive) Promissory Note	500
Plants	2.500
Medium/long-term bank payables	2.000
Equipments	3.000
Accounts payables	2.000
Property	5.000
Inventories	300
(Active) Promissory Note	500
Accounts receivable	1.200
Net income/loss	(?)