

## Exercise

It is required to perform the calculation of the Self-Financing using both the global and analytical methods based on the following Financial Statements:

Financial Statement as of December 31, 2022				Financial Statement as of December 31, 2023			
Cash	500	Long-term bank payables	1.000	Cash	800	Long-term bank payables	2.000
Bank	800	Accounts payables	1.200	Bank	1.500	Accounts payables	1.500
Accounts Receivables	1.500	Passive note payables	300	Accounts Receivables	2.300	Passive note payables	700
Active note receivables	200	Employee severance indemnity provision	800	Active note receivables	1.000	Employee severance indemnity provision	1.000
Property	4.500	Accrued Expenses	700	Property	6.000	Accrued Expenses	800
Equipment	3.000	Provision for Doubtful Accounts	800	Equipment	5.000	Provision for Doubtful Accounts	1.000
Accrued Income and Deferred Expenses	800	Deferred Income	400	Accrued Income and Deferred Expenses	900	Deferred Income	100
		Share capital	4.000			Share capital	7.000
		Reserves	500			Reserves	1.200
		Net income	1.600			Net income	2.200
<b>TOTAL</b>	<b>11.300</b>	<b>TOTAL</b>	<b>11.300</b>	<b>TOTAL</b>	<b>17.500</b>	<b>TOTAL</b>	<b>17.500</b>