

ID	Hora de inicio	Hora de conclusão	E-mail	Total Points	The processing of salaries originates:	Points1	Some of the company's former workers filed a law suit against the firm asking for a compensation of 10,000€.  The company's lawyers estimate a probability of losing the legal proceedings of 55%....	Points2	Which of the following originates an expense:	Points3	The consumption of electricity in December of year X, with the receipt of the invoice and payment in January of year X+1, originates in year X:	Points4	On March 31, 2020, the company paid 900€ for an annual insurance.  The insurance covers the period of March 31, 2020 until March 30, 2021.  Present the recordings in the Journal on the date of th...	Points5	The Trial Balance at the end of the year shows the following information:  -Account 21 – Trade Accounts Receivable has a debit balance of 150,000€ -Account 219 – Accumulated Impairment Losses...	Points6	Consider the following information about a fixed tangible asset purchased in 2018:  - Purchase cost = 200,000 - Residual value = 50,000 - Useful life = 5 years  At the end of 2020, the am...	Points7	The company processed salaries of 75,000€ at the end of April.  Considering that the payroll charges are:  - Social Security (employee's share): 11%, - Social Security (company's share): 23.75...	Points8	
1	5/14/20 10:18:38	5/14/20 10:22:26	andregavea@aln.iseg.ulisboa.pt	3.00	Staff expenses in the amount of the gross value of salaries.	2.00	A contingent liability.	-0.50	Purchase of a fixed tangible asset.	-0.50	An expense.	2.00									
9	5/14/20 10:10:18	5/14/20 10:29:18	beatrizalbuquerque@aln.iseg.ulisboa.pt	11.00	Staff expenses in the amount of the gross value of salaries.	2.00	Other accounts payable.	-0.50	Depreciation of a fixed tangible asset.	2.00	An expense.	2.00	Deferals- prepaid expense (D) : 375 euros External services and supplies expenses(D): 525 euros Demand bank deposit(C):900 euros	1.00	21- TAR (C) : 5000 219 - Accumulated impairment losses (D): 5000	0.00	depreciable amount= 200 000 - 50 000 = 150 000 Accumulated depreciation in 2020= (150 000/5)*2= 60 000 euros	1.50	75000-8250-13500= 53250 euros	3.00	
20	5/14/20 10:10:17	5/14/20 10:29:43	domingos.mdmorais@aln.iseg.ulisboa.pt	7.00	A payment to staff in the amount of the net value of salaries.	-0.50	A provision.	2.00	Depreciation of a fixed tangible asset.	2.00	An expense.	2.00							depreciable amount=200,000-50,000=150,000 annual depreciation expense=150,000/5year =30,000 accumulated depreciation=60,000	1.50	
26	5/14/20 10:10:42	5/14/20 10:29:52	falmoster99@aln.iseg.ulisboa.pt	11.00	Staff expenses in the amount of the gross value of salaries.	2.00	A contingent liability.	-0.50	Depreciation of a fixed tangible asset.	2.00	An expense.	2.00	Insurance 281- Pre paid expense(D) 900 12- Demand Bank Deposits(C) 900	1.00		60000	1.50	75000 - 75000*0.11 - 75000*0.18=75000 - 8250 - 13500=53250	3.00		
25	5/14/20 10:10:18	5/14/20 10:29:51	franciscomaripereira@aln.iseg.ulisboa.pt	8.00	Staff expenses in the amount of the gross value of salaries.	2.00	A provision.	2.00	Reversal of an impairment loss.	-0.50	An expense.	2.00	62 External Supplies and Services Expenses -> 1800-900 = 900 debit 12 Demand Bank Deposit -> 900 Credit	1.00	219 Impairment Losses -> credit balance 4000+5000 = 9000 12 Deposit Bank -> 140000 Debit 21 Trade Receivable -> 145000 Credit	0.00	200000-50000= 150000 -> credit balance 30000*2=60000	1.50	75000 - 0.3475*75000= 48937.5	0.00	
15	5/14/20 10:10:15	5/14/20 10:29:31	goncalodscapelo@aln.iseg.ulisboa.pt	11.50	An obligation to pay to staff in the amount of the gross value of salaries.	-0.50	A provision.	2.00	Depreciation of a fixed tangible asset.	2.00	An expense.	2.00	Payment of insurance: 281- deferrals- prepaid expenses (D) 225 ; 12- Demand Bank Deposits (C) 900; 62- ESSE (D) 675 900/12= 75 75*3meses=225	3.00	loss = 150000-145000 = 5000 Sales impairment loss : 219 - TAR - accumulated impairment losses (C) 1000; 6511 Impairment losses - in TAR (D) 1000	3.00	Depreciable amount = Purchase cost - residual amount = 200000- 50000= 150000 Annual depreciation expense = depreciable amount/N years = 150000/5 = 30000	0.00	75000*0.2375=17812.5 75000*0.18= 13500 75000*0.11= 8250 Net salaries =75000- 17812.5-13500- 8250=3437.5	0.00	
3	5/14/20 10:10:25	5/14/20 10:26:36	helenabeatrizf@aln.iseg.ulisboa.pt	14.50	A payment to staff in the amount of the net value of salaries.	-0.50	A provision.	2.00	Depreciation of a fixed tangible asset.	2.00	An expense.	2.00	year X - 900 / 12 x 9 =675 year x+1 = 225 62 - External Supplies and Services Expenses - (D) 675 281 - Prepaid Expense (D) - 225 12 - Demand and Bank Deposits (C) - 900	3.00	Reinforcement of accumulated impairment losses 652 - Impairment losses - Inventories - (D) 1000 329 - Accumulated Impairment losses - (C)1000	1.50	Depreciable amount = 200000-50000=150000 Accumulated depreciation (2 years ) = 150000 / 5 x 2 = 60000	1.50	Net salaries = Gross salaries - social security discounts - income tax discounts = 75000 - 0,11x75000 - 0,18 x 75000 = 53250	3.00	
31	5/14/20 10:10:25	5/14/20 10:30:12	joaopreto123@aln.iseg.ulisboa.pt	0.50	A payment to staff in the amount of the gross value of salaries.	-0.50	A contingent liability.	-0.50	Purchase of a fixed tangible asset.	-0.50	The deferral of an expense.	-0.50	Description: Insurance (D) 62- External supplies and service expense 281 - Prepaid expenses (C) - Demand bank deposits Amount: 900	1.00	Description: For the partial reversal of impairment loss - Trade account receivables (D) 219 - Trade accounts receivable (C) 76211 Amount: 4,000	0.00	200,000 - 50,000 = 150,000 150,000/5 = 30,000 = annual depreciation 2 x 30,000 = 60,000 at the end of 2020 accumulated depreciation is 60,000	1.50			
12	5/14/20 10:10:18	5/14/20 10:29:22	julianadagosto@aln.iseg.ulisboa.pt	8.50	Staff expenses in the amount of the gross value of salaries.	2.00	A provision.	2.00	Reversal of an impairment loss.	-0.50	An expense.	2.00	12-DBD (C) 900 62-ESSE (D) 675 281-Prepaid expenses (D) 225	3.00	329-Acc (C) 1,000 76211-Rev. (D) 1,000	0.00	Dep per year: 200,000/5 In 2 y: amount dep= 2*40,000= 80,000 Accumulated depr: 80,000	0.00	231- Salaries payable (d) 53,250 63-Staff expenses (D)75,00 242-socpe (C) 13,500 245-socpe (C)8,250 63-Staff expense (D) 17,812.5 245-socpe (d)17,812.5	0.00	

21	5/14/20 10:10:37	5/14/20 10:29:45	146679@aln.jseg.ulisbo.a.pt	11.00	A payment to staff in the amount of the net value of salaries.	-0.50	A provision.	2.00	0.00	An expense.	2.00	219-Impairment Losses (c) 1000 6511-Impairment Losses- TAR (D) 1000	3.00	Depreciation amount=Purchase cost-Residual Value=200,000-50,000=150,000 150,000/5years=Annual Depreciation=30,000 At the end of 2020=30,000 x 2=60,000	1.50	Net Salaries= gross salaries-social security discounts-income tax discounts=53250	3.00			
5	5/14/20 10:10:26	5/14/20 10:28:32	150655@aln.jseg.ulisbo.a.pt	3.50	A payment to staff in the amount of the gross value of salaries.	-0.50	A provision.	2.00	Reversal of an impairment loss.	-0.50	The deferral of an expense.	-0.50	900 divided by 12 = 75 euros YEAR 2020 = 3 months x 75 = 225 euros.	0.00	(200.000-50.000) / 5 = 30.000 per year 30.000 x 3 = 90.000	3.00	75000 - 17812.5 - 8250 - 13500 = 35437,5 euros	0.00		
22	5/14/20 10:10:28	5/14/20 10:29:45	150837@aln.jseg.ulisbo.a.pt	8.00	Staff expenses in the amount of the gross value of salaries.	2.00	A provision.	2.00	Reversal of an impairment loss.	-0.50	An expense.	2.00	62 - External Supplies and Services - 1800-900 (D) 12 - Demand bank deposits - 900 (C)	1.00	Impairment Losses - 4000-5000 (C) = 9000(C) Deposit Bank deposits - 145 000 (D) Trade Accounts Receivable 145 000 (C)	0.00	200 000-50 000=150 000. 150 000/5= 30 000/year At the end of 2020 the accumulated depreciation is 60 000.	1.50	Net Salaries: 35 000 - 0.3475 x75 000 = 48 937.5	0.00
6	5/14/20 10:10:19	5/14/20 10:29:08	151938@aln.jseg.ulisbo.a.pt	18.00		0.00	A provision.	2.00	Depreciation of a fixed tangible asset.	2.00	An expense.	2.00	62ESSE(D)675 281Deferrals-Prepaid expense(D)225 12080(C)900	3.00	219Accumulated imp.Losses(C)1000 65Impairment Losses(D)1000	3.00	Depreciable amount=200000-50000=150000 yearly=150000/5=30000 0 In 2020=30000*3=90000	3.00	Net salaries=75000-0.11*75000-0.18*75000=53250	3.00
14	5/14/20 10:10:20	5/14/20 10:29:24	151942@aln.jseg.ulisbo.a.pt	15.00	Staff expenses in the amount of the gross value of salaries.	2.00	A provision.	2.00	Depreciation of a fixed tangible asset.	2.00	An expense.	2.00	62- External Supplies and Services Expenses(D)- 675 281-Prepaid expense (D)- 225 12-Demand Bank Deposits(C)- 900	3.00	219-TAR- ACCUMULATED IMPAIRMENT LOSSES( d)- 1000 76211(c)- 1000 150000-145000=5000	0.00	Depreciation amount= acquisition amount- residual amount= 200000-150000= 50000 50000/5= 10000 accumulated depreciations= 30000x2= 60000	1.50	75000x0.11= 8250 employees 75000x0.18=13500 75000 - 8250-13500= 53250	2.50
11	5/14/20 10:10:19	5/14/20 10:29:20	152295@aln.jseg.ulisbo.a.pt	12.00	Staff expenses in the amount of the gross value of salaries.	2.00	A provision.	2.00	Depreciation of a fixed tangible asset.	2.00	An expense.	2.00	12 - Demand Bank Deposits (C) - 900 691 - Financing Expenses and Losses - Some Interests (D) -675 2722 - Creditors for Accruals of Expenses (D) - 225	1.00	6511- Impairment Losses - In trade acc receivable (D) 1000 329 - Acc. Impairment Losses (C) 1000	1.50	Accumulated Depreciation= (200,000-50,000)/5 x 2 = 60,000	1.50	100-(11+23,75+18)= 47,25 75,000 x 0.4725 = 35,435.5 euros	0.00
28	5/14/20 10:10:32	5/14/20 10:29:56	153375@aln.jseg.ulisbo.a.pt	11.50	Staff expenses in the amount of the gross value of salaries.	2.00	A provision.	2.00	Depreciation of a fixed tangible asset.	2.00	The deferral of an expense.	-0.50	281 - Deferrals - Prepaid Expenses (d) 225 62 - External Supplies and Services Expense (d) 675 12 - Demand Bank Deposits (c) 900	3.00	219 - Accumulated Impairment Losses (d) 5000 76211- Reversals of Impairment Losses (c) 4000 6886 - Other Losses and Expenses (c)1000	0.00	(200000 - 50000)/5=30000	0.00	75000*11%=75000*18%=21750 75000-21750=53250	3.00
16	5/14/20 10:10:23	5/14/20 10:29:32	153514@aln.jseg.ulisbo.a.pt	13.00	A payment to staff in the amount of the net value of salaries.	-0.50	A provision.	2.00	Depreciation of a fixed tangible asset.	2.00	An expense.	2.00	699-Financing Expenses and Losses (D)75	0.00	219-Impairment Losses (c) 1000 6511- Impairment Losses- TAR (D) 1000	3.00	Depreciation amount=Purchase cost-Residual Value= 200,000-50,000=150,000 150,000/5years= Annual Depreciation=30,000 At the end of 2020=30,000x2=60,000	1.50	net Salaries= gross salaries-social security discounts - income tax discounts=75,000-0,11x75,000-0,18x75,000=53250	3.00
2	5/14/20 10:10:38	5/14/20 10:23:21	153524@aln.jseg.ulisbo.a.pt	7.00	A payment to staff in the amount of the net value of salaries.	-0.50	A provision.	2.00	Reversal of an impairment loss.	-0.50	An expense.	2.00	12- 080 (C) 900 62- ESSE (D) 750 281- Prepaid expenses (D) 150	1.00	219- Accumulated Impairment Losses (C) 9,000 7621- Reversals of impairment losses- Acc. receivable (D) 9,000	0.00	Accumulated depreciations= Purchase cost - Residual Value= 200,000 - 50,000= 150,000	0.00	Net salaries= 75,000 - Employee's SS - Income tax = 75,000 - 8,250 - 13,500 = 53,250	3.00
33	5/14/20 10:10:25	5/14/20 10:30:29	153531@aln.jseg.ulisbo.a.pt	3.00	Staff expenses in the amount of the gross value of salaries.	2.00	A provision.	2.00	Reversal of an impairment loss.	-0.50	The deferral of an expense.	-0.50	in the year of 2020, the payment was 675 €	0.00	Depreciation=(200000-50000)/5=30000€	0.00	75.000x(0.11+0.18)= 75000-39562.5=35437.5€ net salaries = 35437.5€	0.00		
24	5/14/20 10:10:17	5/14/20 10:29:50	153537@aln.jseg.ulisbo.a.pt	17.00	Staff expenses in the amount of the gross value of salaries.	2.00	A provision.	2.00	Depreciation of a fixed tangible asset.	2.00	An expense.	2.00	12- Demand Bank Deposits (C) 900€ 62- E.S.S.E. (D) 675€ 281- prepaid expenses (D) 225€	3.00	150,000-4,000=146,000 (Net Value in TAR) 146,000-145,000=1,000 (impairment) 80,000-50,000=30,000 (Accumulated depreciation)	3.00	200,000/5=40,000 (depreciation/year) 40,000x2= 80,000 (Depreciation) 80,000-50,000=30,000 (Accumulated depreciation)	0.00	75,000-8,250-13,500=53,250 (Net salaries)	3.00

8	5/14/20 10:10:24	5/14/20 10:29:11	153539@aln.jseg.ulisbo a.pt	12.50	An obligation to pay to staff in the amount of the gross value of salaries.	-0.50	A provision.	2.00	Depreciation of a fixed tangible asset.	2.00	An expense.	2.00	12-demand bank deposits(C) 900 281-prepaid expense(D) 900	1.00	7219-accumulated impairment losses(C) 1000 6511-impairment losses in trade accounts receivable(d):1000	1.50	50000-20000-accumulated depreciation accumulated depreciation=150000 150000/5=30000 30000*2=60000 at the end of 2020 the amount of accumulated depreciation is 60000	1.50	social security=75000*0.11=8250 personal income=75000*0.18=13500 75000-8250-13500=53250	3.00
29	5/14/20 10:11:19	5/14/20 10:30:01	153541@aln.jseg.ulisbo a.pt	12.50	Staff expenses in the amount of the gross value of salaries.	2.00	A provision.	2.00	Depreciation of a fixed tangible asset.	2.00	The deferral of an expense.	-0.50	900/12=75 12 - DBE (C) 900 281 prepaid expense (D) 825 62 external supplies and services expenses (D) 75	1.00	219 - Accumulated Impairment Losses (C) - 1000 651 - Impairment Losses - In Accounts Receivable (D) - 1000	3.00	Depreciation: (20000-50000)/5=30000 Accumulated depreciation: 3x30000=90000	3.00	75000x0.4275=35437.5 €	0.00
32	5/14/20 10:10:30	5/14/20 10:30:27	153553@aln.jseg.ulisbo a.pt	14.00	Staff expenses in the amount of the gross value of salaries.	2.00	A provision.	2.00	Depreciation of a fixed tangible asset.	2.00	An expense.	2.00	12 - Demand Bank Deposits (C) 900€. 281 - Prepaid Expenses (D) 225€. 62 - External Supplies and Services Expense (D) 675€.	3.00	219 - Accumulated Impairment Losses (C) 1,000€. 6511 - In Trade Accounts Receivable (D) 1,000€.	3.00	Social Security(employee's share): 0.11 x 75,000 = 8,250€. Social Security (company's share): 0.2375 x 75,000 = 17,812.5€. Average personal income tax withholding rate: 0.18 x 75,000 = 13,500€. Net Salaries: 75,000€ - 8,250€ - 17,812.5€ - 13,500€ = 35,437.5€.	0.00		
27	5/14/20 10:10:20	5/14/20 10:29:56	153554@aln.jseg.ulisbo a.pt	12.50	Staff expenses in the amount of the gross value of salaries.	2.00	A provision.	2.00	Depreciation of a fixed tangible asset.	2.00	An expense.	2.00	62 External Supplies and Services Expenses (D) 675€ 281-Deferrals - Prepaid Expenses (D) 225€ 12 Demand Bank Deposits (C) 900€	3.00	150000-4000=146000 Adjustment=146000-145000=1000€	0.00	Purchase cost = 200000 Residual Value = 50000 Depreciation Amount = Purchase cost - Residual value = 150000 Useful life = 5 years Yearly depreciation = Depreciation Amount / Useful life = 150000/5 = 30000 Accumulated amount of depreciation=30000*2= 60000	1.50	75000*11% = 8250 75000*23.75% =17812.5 75000*18% =13500 Net salaries= 75000-8250-17812.5-13500=35437.5	0.00
18	5/14/20 10:10:17	5/14/20 10:29:33	153563@aln.jseg.ulisbo a.pt	10.50	A payment to staff in the amount of the net value of salaries.	-0.50	Other accounts payable.	-0.50	Depreciation of a fixed tangible asset.	2.00	An expense.	2.00	281 prepaid expenses 225 (D) 62 ESSE 675 (D) 12 DBO (C) 900	3.00	219 TAR accumulated impairment losses (C) 1000 6511-IMPAIRMENT LOSSES IN TAR (D) 1000	3.00	depreciation in 5 years = 200000-50000=150000 depreciation at the end of 2020 = (150000/5)*2= 60000	1.50	Gross salaries = 75000 personal income tax withheld 0.18*75000= 13500 social security - employee's share 0.11*75000= 8250 social security - (company's share) 0.2375* 75000= 17812.5 net salaries = 75000-13500- 8250-17812.5 = 35437.5	0.00
10	5/14/20 10:10:18	5/14/20 10:29:21	153839@aln.jseg.ulisbo a.pt	12.00		0.00	A contingent liability.	-0.50	Depreciation of a fixed tangible asset.	2.00	An expense.	2.00	281-deferrals-prepaid expenses(D) 600 62-external services and supplies expenses (D) 225 12-DBD (C) 900	1.00	219 - Accumulated impairment losses (C) 1000 651-impairment losses in accounts receivable (D) 1000	3.00	Depreciable amount= 200000-50000=150000 yearly depreciation=150000/5 =30000 accumulated depreciation in 2020=30000x2=60000	1.50	Net salaries= 75000-(0.18x75000)-(75000x0.11)=75000-13500-8250=53250	3.00
7	5/14/20 10:10:19	5/14/20 10:29:11	153843@aln.jseg.ulisbo a.pt	10.00	An obligation to pay to staff in the amount of the gross value of salaries.	-0.50	A provision.	2.00	Depreciation of a fixed tangible asset.	2.00	The deferral of an expense.	-0.50	900/12=75 12 - DBD (C) 900 281 prepaid expense (D) 825 62 External Supplies and Services Expenses (D) 75	1.00	219 Accumulated Impairment losses (C) 1000 651 Impairment Losses- In Accounts Receivable (D) 1000	3.00	depreciation=(20000-50000)/5=30000 accumulated depreciation= 3 X 30000= 90000	3.00	net salaries= 35437.5	0.00
4	5/14/20 10:10:19	5/14/20 10:28:27	153887@aln.jseg.ulisbo a.pt	18.50	Staff expenses in the amount of the gross value of salaries.	2.00	A provision.	2.00	Depreciation of a fixed tangible asset.	2.00	An expense.	2.00	Recording on year 2020: 281- Prepaid expenses (D) 225 12- Demand Bank Deposits (C) 900 62- External supplies and services expenses (D) 675 Recordings on march 31st 2020: 281- Prepaid expenses (D) 900 12- Demand Bank Deposits (C) 900	3.00	150 000- 145 000= 5 000 so there is an impairment loss of 5 000 in this year the previous balance was 4 000 so 5 000-4 000= 1000 increase on impairment loss For the impairment loss: 6511- Impairment losses in trade accounts receivable (D) 1000 219- Accumulated impairment losses in trade account receivable (C) 1000	3.00	Depreciation per year = (200 000-50 000)/5 = 30 000 since only the purchase cost - the residual value is subject to depreciation At the end of year 2020, 2 years have passed and the accumulated depreciation is 30 000x2= 60 000 is the amount of accumulated depreciation	1.50	Net salaries= gross salaries - deductions borne by the employee 75 000-75 000x0.11-75 000x0.18=53250	3.00

23	5/14/20 10:10:22	5/14/20 10:29:49	l541203@aln.isseg.ulisboa.pt	11.00	A payment to staff in the amount of the net value of salaries.	-0.50	A provision.	2.00	Depreciation of a fixed tangible asset.	2.00	An expense.	2.00	12 - Demand Bank Deposits - (C) 900 281- Prepaid Expenses - (O) 825 62 - External Services and supplies expenses - (C) 75	1.00	329 - Accumulated Impairment losses - (D) 1000 7622 - Reversals of Impairment Losses - (C) 1000	0.00	Accumulated Depreciation (2020) = $2 * (200000 - 50000) / 5 = 2 * 30000 = 60000$	1.50	Net Salaries = 75000 - ((75000*0.11) + (75000*0.18)) = 53250 euros	3.00
13	5/14/20 10:10:25	5/14/20 10:29:23	l541204@aln.isseg.ulisboa.pt	14.00	A payment to staff in the amount of the net value of salaries.	-0.50	A provision.	2.00		0.00	An expense.	2.00	For the prepaid expense: 281-Prepaid expenses(D)225 62-External Supplies and Services Expenses(D)675 12-Demand Bank Deposits(C)900	3.00	Recognition of impairment losses: 65 Impairment Losses (D)1000 219-Accumulated impairment losses(C)1000	3.00	Amount of accumulated depreciation=(200000-50000)/5)x2=60000	1.50	75000x0.11=8250 75000x0.18=13500 Net salaries= 75000-8250-13500=53250	3.00
30	5/14/20 10:10:21	5/14/20 10:30:12	l54180@aln.isseg.ulisboa.pt	9.00	Staff expenses in the amount of the gross value of salaries.	2.00	A provision.	2.00	Reversal of an impairment loss.	-0.50	An expense.	2.00	28- Deferrals- Prepaid expenses (D)-675 62-ESSE: (D)-255 12- DBD-(C)-900	2.00	219- TAR- Accumulated impairment loss - (C)-1000 76- Reversal of All-(D)-1000	1.50	64-Depreciation expenses (D) 150000 438- FTA- accumulated depreciatin (C)-30000	0.00	245-SOPE- Social Security (C) 83250	0.00
17	5/14/20 10:10:33	5/14/20 10:29:32	leonorocp@aln.isseg.ulisboa.pt	13.50	Staff expenses in the amount of the gross value of salaries.	2.00	A provision.	2.00	Depreciation of a fixed tangible asset.	2.00	An expense.	2.00	22- DBD (C) 900€ 2722- Creditors for Accruals of Expenses (D) 900€	1.00	21- Trade Accounts Receivable (C) - 5000 762- Reversals of Imp. Losses (D) - 5000	0.00	(200000-50000):5 = 30000 30000x2 = 60000 - Accumulated Depreciation	1.50	75000x(1-0.11-0.18) equal to 53250	3.00
19	5/14/20 10:10:21	5/14/20 10:29:33	mmoraesarmamento@aln.isseg.ulisboa.pt	13.50	Staff expenses in the amount of the gross value of salaries.	2.00	A provision.	2.00	Depreciation of a fixed tangible asset.	2.00	An expense.	2.00	12-DBD (C) 900 2722- Creditors for Accruals of expenses (D) 900	1.00	(C) 21-TAR 5000 (D) 762-Reversals of imp losses 5000	0.00	(200 000 - 50 000 )/5=30 000 Accumulated depreciations= 2*30 000= 60 000	1.50	75000 * (1-0.11-0.18)=53250	3.00
35	5/14/20 10:11:58	5/14/20 10:30:43	t.delga@aln.isseg.ulisboa.pt	3.00	An obligation to pay to staff in the amount of the gross value of salaries.	-0.50	A contingent liability.	-0.50	Depreciation of a fixed tangible asset.	2.00	An expense.	2.00	deferred pre paid expenses - 900 Esse - 900	0.00		5 years (200,000-50,000)/5 = 30,000 2 years (200,000-50,000)/2=75,000	0.00		0.00	
34	5/14/20 10:10:15	5/14/20 10:30:32	vasco.cisc01@aln.isseg.ulisboa.pt	4.00	Staff expenses in the amount of the gross value of salaries.	2.00	A provision.	2.00	Reversal of an impairment loss.	-0.50	The deferral of an expense.	-0.50	900/12=75€  12-DBD(C)-900€ 44-Intangible Assets(D)-900€	1.00		(200,000-50,000)/5=30,000€	0.00	100-(11+18)=71 75,000*0.71=53,437,5€	0.00	
				<b>10.41</b>																

Positivas	23
Negativas	12
Nº testes	35
Média das positivas	10.91