Pental accounting - examples   ENGLISH

	Amount	Debit	Credit	Minus	Plus
Is the extension of double-entry bookkeeping to the minus and plus financial items					

There are two mathematical equations that are intertwined through EO (Economic Outcomes) and money.

Equation of duality: Debit= Credit

Pental equation: **Result - Minus + Plus = Money**   ®

The pental equation is the exact answer to the question of why it is not equal to or equal to VH money.

C.Köpf: "Accountancy is only accounting if it remains mathematical."
And as Luca Pacioli did not invent double-entry accounting - he only described it,
so the pental accounting is no invention as well but a description of an objectively discovered relationship in accounting.

Advice: First of all fill the column "Result" (EO) and "Money",

    after that put the amounts to the columns Minus and Plus (the main pental equation must apply = the main help for the correct filling)

    And to the end of the pental item (CF statement lines or other pentals´ items)

	Accounting transactions				Pental items			
Ex.	Descripction	Amount	Account		EO	Minus	Plus	Money
			Debit	Credit	**Result**	**-**	**+**	**= Money**
a)	depreciation	50	(551)	(082)	**-50**		**+50**	**0**
					Z		A11	F
b)	purchase of goods	30	(131)	(321)	**0**	**-30**	**+30**	**0**
					Z	A23	A22	F
c)	payment of invoice for goods	30	(321)	(221)	**0**	**-30**		**-30**
					Z	A22		F
d)	sale of property (car)	80	(311)	(641)	**+80**	**-80**		**0**
					Z	A13		F
e)	income from the sale of property	80	(221)	(311)	**0**		**+80**	**+80**
					Z		B2	F
f)	payment of shares	40	(364)	(221)	**0**	**-40**		**-40**
					Z	C26		F
					+30	TOTAL		**+10**

Part of the cash-flow statement (additional Money, Profit and Balance sheets overviews)

PE code	Pental item name	Example						Total
		a)	b)	c)	d)	e)	f)	
P	The initial state of the money							1000
Z	Profit	-50	0	0	80	0	0	30
A11	Depreciation	50						50
A13	Profit/Loss on disposal of property				-80			-80
A22	Change of short-term liabilities		30	-30				0
A23	Change in inventory		-30					-30
B2	Income from the sale of property					80		80
C26	Payment of profit shares						-40	-40
	CASH FLOW TOTAL							-20
F	Money	0	0	-30	0	80	-40	10
R	The final state of money							1010

The pair of Minus-Plus can be use multiple times but still have to apply the pental equations - an example:

An exceptional example	Amount	Debit	Credit	Minus	Plus	Minus	Plus
interest on the loan (C1)	10	(552)	(461)		+10	-10	+10
(interests: payment A3, prescription A15)					C1	A3	A15