jetëzgjatja e tij 5 vjet. Të llogaritet zhvlerësimi i këtij aseti për secilin vit veç e veç. Zgjidhja:

Shpenzimet e zhvlerësimit = kostoja blerëse – vlera e mbetur / jetëzgjatja = 24.000€ - 2.000€ / 5 vite = 4.400€

4,400€ / 24,000€ x100 = 18,3%

Viti	Shpenzimet vjetore të zhvlerësimit	Zhvlerësimi i akumuluar	Vlera e librave
Dita e përvetësimit			24.000
Fundi i vitit të parë	4,400	4,400	19.600
Fundi i vitit të dytë	4.400	8.800	15.200
Fundi i vitit të tretë	4,400	13.200	10.800
Fundi i vitit të katërt	4.400	17.600	6,400
Fundi i vitit të pestë	4,400	22.000	2,000

Regjistrimi në ditar:

Data	Përshkrimi	Debi	Kredi
31 dhjetor	Shpenzimet e zhvlerësimit Zhvlerësimi i akumuluar	4.400	4.400
	Regjistrimi i zhvlersimit vjetor të akumuluar		la T

11. Më 4 prill, "Sash" blen mall me afat pagese në vlerë prej 26.000 €. Më 10 prill, "Sash" i shet "Lesnas-s" mallin në shumë prej 32.000 €, sipas kushteve 2/10, n/30. Më 14 prill, "Lesna" kthen 3.200 € mall për shkak të kualitetit të dobët. Më 20 prill, "Lesna" i ka paguar "Sash"-it shumën prej 12.000 €, brenda periudhës zbritëse. Më 30 prill, "Lesna" i ka paguar "Sash"-it pjesën tjetër të borxhit. Të kryhen regjistrimet e transaksioneve të mësipërme në ditar.

# **Ushtrime Te Bazat Ekonomike**

Aristotel Pano, Skënder Kerçuku

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