

**Universidad Autónoma de Nuevo León**

**Facultad de Contaduría Pública y Administración**

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**Docente: Williams Israel Ramírez**

**Asignatura: Contabilidad Financiera**

**Carrera: Licenciado en Tecnologías de la Información.**

**Grupo: 11**

**Matricula: 1923148**

**Fecha de entrega: 9 de octubre de 2020**

|  |  |  |  |
| --- | --- | --- | --- |
| 1 | | | |
| Bancos |  | 200,000.00 |  |
|  | Capital social |  | 200,000.00 |
| 2 | | | |
| Almacén |  | 70,000.00 |  |
| IVA X PAGAR |  | 11,200.00 |  |
|  | Proveedores |  | 81,200.00 |
| 3 | | | |
|  | Almacén |  | 14,000.00 |
|  | IVA X PAGAR |  | 2,240.00 |
| Proveedores |  | 16,240.00 |  |
| 4 | | | |
| Clientes |  | 121,800.00 |  |
|  | Ventas |  | 105,000.00 |
|  | IVA X COBRAR |  | 16,800.00 |
| 4A | | | |
| Costo de ventas |  | 45,000.00 |  |
|  | Almacén |  | 45,000.00 |
| 5 | | | |
|  | Clientes |  | 24,360.00 |
| Ventas |  | 21,000.00 |  |
| IVA X COBRAR |  | 3,360.00 |  |
| 5A | | | |
| Almacén |  | 9,000.00 |  |
|  | Costo de ventas |  | 9,000.00 |
| 6 | | | |
| Almacén |  | 75,000.00 |  |
| IVA PAGADO |  | 12,000.00 |  |
|  | Bancos |  | 87,000.00 |
| 7 | | | |
| Bancos |  | 500,000.00 |  |
|  | Prestamos Bancarios |  | 500,000.00 |
|  |  |  |  |
| 8 | | | |
| Gastos de administración |  | 20,000.00 |  |
|  |  |  |  |
|  | Bancos |  | 20,000.00 |
| 9 | | | |
| Proveedores |  | 32,480.00 |  |
|  | Bancos |  | 32,480.00 |
| IVA Pagado |  | 4,480.00 |  |
|  | IVA X PAGAR |  | 4,480.00 |
| 10 | | | |
| Gastos de ventas |  | 1,250.00 |  |
| IVA PAGADO |  | 200.00 |  |
|  | Bancos |  | 1,450.00 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | Bancos | |  |  | Capital Social | |  |
| 1 | 200,000.00 | 87,000.00 | 6 |  |  | 200,000.00 | 1 |
| 7 | 500,000.00 | 32,480.00 | 9 |  |  |  |  |
|  |  | 1,450.00 | 10 |  |  |  |  |
|  |  | 20,000.00 | 8 |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  | 700,000.00 | 140,930.00 |  |  | - | 200,000.00 |  |
|  | **559,070.00** |  |  |  |  | **200,000.00** |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | Almacén | |  |  | IVA X PAGAR | |  |
| 2 | 70,000.00 | 14,000.00 | 3 | 2 | 11,200.00 | 2,240.00 | 3 |
| 6 | 75,000.00 | 45,000.00 | 4A |  | - | 4,480.00 |  |
| 5A | 9,000.00 |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  | 154,000.00 | 59,000.00 |  |  | 11,200.00 | 6,720.00 |  |
|  | **95,000.00** |  |  |  | **4,480.00** |  |  |

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| --- | --- | --- | --- | --- | --- | --- | --- |
|  | Proveedores | |  |  | Clientes | |  |
| 3 | 16,240.00 | 81,200.00 | 2 | 4 | 121,800.00 | 24,360.00 | 5 |
| 9 | 32,480.00 | - |  |  | - | - |  |
|  |  | - |  |  |  | - |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  | 48,720.00 | 81,200.00 |  |  | 121,800.00 | 24,360.00 |  |
|  |  | **32,480.00** |  |  | **97,440.00** |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | Ventas | |  |  | IVA X COBRAR | |  |
| 5 | 21,000.00 | 105,000.00 | 4 | 5 | 3,360.00 | 16,800.00 | 4 |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  | 21,000.00 | 105,000.00 |  |  | 3,360.00 | 16,800.00 |  |
|  |  | **84,000.00** |  |  |  | **13,440.00** |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | Costo de ventas | |  |  | IVA PAGADO | |  |
| 4A | 45,000.00 | 9,000.00 | 5A | 6 | 12,000.00 |  |  |
|  |  |  |  | 10 | 200.00 |  |  |
|  |  |  |  | 9 | 4,480.00 |  |  |
|  | 45,000.00 | 9,000.00 |  |  | 16,680.00 | - |  |
|  | **36,000.00** |  |  |  | **16,680.00** |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | Prestamos Bancarios | |  |  | Gastos de administración | |  |
|  |  | 500,000.00 | 7 | 8 | 20,000.00 |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  | - | 500,000.00 |  |  | 20,000.00 | - |  |
|  |  | **500,000.00** |  |  | **20,000.00** |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
|  |  | Gastos de ventas | |  |
|  |  | 1,250.00 |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  | 1,250.00 | - |  |
|  |  | **1,250.00** |  |  |
|  |  |  |  |  |

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| --- | --- | --- | --- |
| Balanza de comprobación | | | |
|  |  | Debe | Haber |
| Bancos |  | 559,070.00 |  |
| Almacén |  | 95,000.00 |  |
| IVA X PAGAR |  | 4,480.00 |  |
| Clientes |  | 97,440.00 |  |
| IVA PAGADO |  | 16,680.00 |  |
|  | Proveedores |  | 32,480.00 |
|  | Prestamos Bancarios |  | 500,000.00 |
|  | IVA X COBRAR |  | 13,440.00 |
|  | Capital Social |  | 200,000.00 |
|  | Ventas |  | 84,000.00 |
| Gastos de administración |  | 20,000.00 |  |
| Gastos de ventas |  | 1,250.00 |  |
| Costo de ventas |  | 36,000.00 |  |
|  |  | **829,920.00** | **829,920.00** |