

**Universidad Autónoma de Nuevo León**

**Facultad de Contaduría Pública y Administración**

**Alumno: Isaac Reyna Uresti**

**Docente: Williams Israel Ramírez**

**Asignatura: Contabilidad Financiera**

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

**Grupo: 11**

**Matricula: 1923148**

**Fecha de entrega: 1 de octubre de 2020**

**Ejercicio 1**

|  |  |  |  |
| --- | --- | --- | --- |
| 1 | | | |
| Banco |  | 50,000.00 |  |
|  | Capital social |  | 50,000.00 |
| 2 | | | |
| Almacén |  | 12,000.00 |  |
| IVA X PAGAR |  | 1,920.00 |  |
|  | Proveedores |  | 13,920.00 |
| 3 | | | |
| Equipo de transporte |  | 100,000.00 |  |
| IVA X PAGAR |  | 16,000.00 |  |
|  | Documentos X pagar |  | 116,000.00 |
| 4 | | | |
| Caja |  | 17,400.00 |  |
|  | Ventas |  | 15,000.00 |
|  | IVA cobrado |  | 2,400.00 |
| 4A | | | |
| Costo de ventas |  | 4,750.00 |  |
|  | Almacén |  | 4,750.00 |
| 5 | | | |
| Proveedores |  | 13,920.00 |  |
|  | Caja |  | 13,920.00 |
| IVA Pagado |  | 1,920.00 |  |
|  | IVA X PAGAR |  | 1,920.00 |

**Ejercicio 2**

|  |  |  |  |
| --- | --- | --- | --- |
| 1 | | | |
| Bancos |  | 600,000.00 |  |
|  | Capital social |  | 600,000.00 |
| 2 | | | |
| Gastos de administración |  | 3,000.00 |  |
| IVA |  | 480.00 |  |
|  | Bancos |  | 3,480.00 |
| 3 | | | |
| Edificio |  | 100,000.00 |  |
| Mobiliario y equipo de oficina |  | 20,000.00 |  |
| IVA PAGADO |  | 3,200.00 |  |
|  | Bancos |  | 123,200.00 |
| 4 | | | |
| Gastos de administración |  | 5,000.00 |  |
| Gastos de ventas |  | 5,000.00 |  |
| IVA x PAGAR |  | 1,600.00 |  |
|  | Acreedores diversos |  | 11,600.00 |
| 5 | | | |
| Almacén |  | 10,000.00 |  |
| IVA x PAGAR |  | 1,600.00 |  |
|  | Proveedores |  | 11,600.00 |
| 6 | | | |
| Otros gastos |  | 500.00 |  |
|  | Bancos |  | 500.00 |
| 7 | | | |
| Gastos de ventas |  | 2,000.00 |  |
| Gastos de administración |  | 1,500.00 |  |
|  | Bancos |  | 3,500.00 |
| 8 | | | |
| Caja |  | 6,960.00 |  |
|  | Ventas |  | 6,000.00 |
|  | IVA COBRADO |  | 960.00 |
| 8A | | | |
| Costo de ventas |  | 2,500.00 |  |
|  | Almacén |  | 2,500.00 |

**Ejercicio 3**

|  |  |  |  |
| --- | --- | --- | --- |
| 1 | | | |
| Bancos |  | 400,000.00 |  |
| Edificios |  | 900,000.00 |  |
|  | Capital social |  | 1,300,000.00 |
| 2 | | | |
| Gastos de administración |  | 2,000.00 |  |
| IVA |  | 320.00 |  |
|  | Bancos |  | 2,320.00 |
| 3 | | | |
| Mobiliario y equipo de oficina |  | 5,000.00 |  |
| IVA PAGADO |  | 800.00 |  |
|  | Bancos |  | 2,500.00 |
|  | Documentos X Pagar |  | 2,500.00 |
|  | IVA X PAGAR |  | 800.00 |
| 4 | | | |
| Equipo de transporte |  | 30,000.00 |  |
|  | Bancos |  | 6,000.00 |
|  | Documentos X Pagar |  | 24,000.00 |
| 5 | | | |
| Muebles y enseres |  | 3,200.00 |  |
|  | Bancos |  | 1,600.00 |
|  | Documentos X Pagar |  | 1,600.00 |
| 6 | | | |
| Otros gastos |  | 300.00 |  |
|  | Bancos |  | 300.00 |
| 7 | | | |
| Almacén |  | 20,000.00 |  |
| IVA X PAGAR |  | 3,200.00 |  |
|  | Bancos |  | 8,000.00 |
|  | Proveedores |  | 15,200.00 |
| 8 | | | |
| Gastos de ventas |  | 4,000.00 |  |
| Gastos de administración |  | 3,300.00 |  |
|  | Bancos |  | 7,300.00 |
| 9 | | | |
| Proveedores |  | 6,000.00 |  |
|  | Bancos |  | 6,000.00 |
| 10 | | | |
| Caja |  | 12,500.00 |  |
|  | Ventas |  | 25,000.00 |
|  | Iva X Cobrar |  | 4,000.00 |
| Documentos x Cobrar |  | 16,500.00 |  |
| 10A | | | |
| Costo de ventas |  | 9,000.00 |  |
|  | Almacén |  | 9,000.00 |