

Ejercicio 1 (Costo Promedio)										
Fecha	Descripcion	Entradas			Salidas o Usos			Saldo		
		Unidades	Costo Unitario	Costo Total	Unidades	Costo Unitario	Costo Total	Unidades	Costo Unitario	Costo Total
	Inventario							3,125	L80.00	L250,000.00
2-sep	Venta				3,000	L80.00	L240,000.00	125	L80.00	L10,000.00
3-sep	DSV				500	L80.00	L40,000.00	625	L80.00	L50,000.00
5-sep	Compra	1,860	L80.65	L150,000.00				2,485	L80.48	L200,000.00
6-sep	DSC	800	L80.48	L64,384.00				1,685	L80.60	L135,616.00
10-sep	Compra	3,850	L81.00	L311,850.00				5,535	L80.84	L447,466.00
12-sep	Venta				2,500	L80.84	L202,100.00	3,035	L80.84	L245,366.00
13-sep	DSV				200	L80.84	L16,168.00	3,235	L80.84	L261,534.00
16-sep	Compra	4,170	L83.93	L350,000.00				7,405	L82.58	L611,534.00
17-sep	DSC	170	L82.58	L14,038.60				7,235	L82.58	L597,495.40
20-sep	Venta				3,000	L82.58	L247,740.00	4,235		L349,755.40

Totales

L733,427.40
COMPRAS

L633,672.00
CV

4,235
Unidades IF

L349,755.00
COSTO IF

Ejercicio 2 (Metodo PEPS)										
Fecha	Descripcion	Entradas			Salidas			Saldos		
		Unidades	Costo Unitario	Costo Total	Unidades	Costo Unitario	Costo Total	Unidades	Costo Unitario	Costo Total
2-ene	Inventario							30	L7,000.00	L210,000.00
5-ene	Venden				12	L7,000.00	L84,000.00	18	L7,000.00	L126,000.00
6-ene	DSV				2	L7,000.00	L14,000.00	20	L7,000.00	L140,000.00
10-ene	Venta				8	L7,000.00	L56,000.00	12	L7,000.00	
15-ene	Compra	20	L8,000.00	L160,000.00				20	L8,000.00	L244,000.00
20-ene	Venta				7	L7,000.00	L49,000.00	5	L7,000.00	
								20	L8,000.00	L195,000.00

Totales

L160,000.00
Compras

L175,000.00
Costo Venta

20
UnidadesIF

L195,000.00
IF

Ejercicio 3 (Costo Promedio)										
Fecha	Descripcion	Entradas			Salidas			Saldo		
		Unidades	Costo Unitario	Costo Total	Unidades	Costo Unitario	Costo Total	Unidades	Costo Unitario	Costo Total
3-jul	Compra	150	L50.00	L7,500.00				150	L50.00	L7,500.00
6-jul	Venta				90	L50.00	L4,500.00	60	L50.00	L3,000.00
6-jul	DSV				10	L50.00	L500.00	70	L50.00	L3,500.00
8-jul	Venta				20	L50.00	L1,000.00	50	L50.00	L2,500.00
12-jul	Compra	70	L55.00	L3,850.00				120	L52.92	L6,350.00
13-jul	DSC	10	L55.00	L550.00				110	L52.92	L5,821.20
16-jul	Venta				20	L52.92	L1,058.40	90	L52.92	L4,762.80
Totales				L10,800.00			L6,058.40	90		L4,762.80
				Compras				Unidades IF		Costo IF

Ejercicio 3 (Metodo PEPS)										
Fecha	Descripcion	Entradas			Salidas o Usos			Saldo		
		Unidades	Costo Unitario	Costo Total	Unidades	Costo Unitario	Costo Total	Unidades	Costo Unitario	Costo Total
3-jul	Compra	150	L50.00	L7,500.00				150	L50.00	L7,500.00
6-jul	Venta				90	L50.00	L4,500.00	60	L50.00	L4,500.00
6-jul	DSV				10	L50.00	L500.00	70	L50.00	L3,500.00
8-jul	Venta				20	L50.00	L1,000.00	50	L50.00	L2,500.00
12-jul	Compra	70	L55.00	L3,850.00				70	L55.00	L3,850.00
								50	L50.00	L2,500.00
13-jul	DSC	10	L55.00	L550.00				60	L55.00	L3,300.00
								50	L50.00	L2,500.00
16-jul	Venta				20	L50.00	L1,000.00	60	L55.00	L3,300.00
								30	L50.00	L1,500.00
Totales				L10,800.00			L6,000.00	90		L4,800.00
				Compras			Costo Venta	Unidades IF		IF

Ejercicio 4 (Costo Promedio)										
Fecha	Descripcion	Entradas			Salidas o Usos			Saldo		
		Unidades	Costo Unitario	Costo Total	Unidades	Costo Unitario	Costo Total	Unidades	Costo Unitario	Costo Total
30-sep	Inventario							2,300	L60.00	L138,000.00
3-oct	Venta				2,000	L60.00	L120,000.00	300	L60.00	L18,000.00
6-oct	Compra	3000	L65.00	L195,000.00				3300	L64.54	L213,000.00
7-oct	DSC	130	L65.00	L8,450.00				3,170	L64.54	L204,591.80
13-oct	Venta				1,500	L64.54	L96,810.00	1,670	L64.54	L107,781.80
13-oct	DSV				200	L64.54	L12,908.00	1,870	L64.54	L120,689.80
13-oct	Venta				900	L64.54	L58,086.00	970	L64.54	L62,603.80

Totales

L186,550.00

L261,988.00

970

L62,603.80

Compras

Costo Venta

Unidades IF

Costo IF

2,000	L100.00	L200,000.00
1,500	L105.00	L157,500.00
900	L105.00	L94,500.00
	Ventas	L452,000.00

U.B.VENTAS	L190,012.00
G. OPERATI	L19,001.20
U. OPERATI	L171,010.80

Ejercicio 4 (Metodo PEPS)										
Fecha	Descripcion	Entradas			Salidas o Usos			Saldo		
		Unidades	Costo Unitario	Costo Total	Unidades	Costo Unitario	Costo Total	Unidades	Costo Unitario	Costo Total
30-sep	Inventario							2,300	L60.00	L138,000.00
3-oct	Venta				2,000	L60.00	L120,000.00	300	L60.00	L18,000.00
6-oct	Compra	3000	L65.00	L195,000.00				3000	L65.00	L195,000.00
7-oct	DSC	130	L65.00	L8,450.00				300	L60.00	L18,000.00
								2,870	L65.00	L186,550.00
13-oct	Venta				300	L60.00	L18,000.00			
					1,200	L65.00	L78,000.00	1,670	L65.00	L108,550.00
13-oct	DSV				200	L65.00	L13,000.00	1,870	L65.00	L121,550.00
13-oct	Ventas				900	L65.00	L58,500.00	970	L65.00	L63,050.00

Totales

L186,550.00

L261,500.00

970

L63,050.00

Compras

Costo Venta

Unidades IF

Costo IF

2,000	L100.00	L200,000.00
1,500	L105.00	L157,500.00
900	L105.00	L94,500.00
	Ventas	L452,000.00

U.B.VENTAS	L190,500.00
G. OPERATI	L19,050.00
U. OPERATI	L171,450.00

Ejercicio 5 (Costo Promedio)										
Fecha	Descripcion	Entradas			Salidas o Usos			Saldo		
		Unidades	Costo Unitario	Costo Total	Unidades	Costo Unitario	Costo Total	Unidades	Costo Unitario	Costo Total
30-sep	Inventario							340	L200.00	L68,000.00
5-oct	Ventas				150	L200.00	L30,000.00	190	L200.00	L38,000.00
12-oct	Venta				80	L200.00	L16,000.00	110	L200.00	L22,000.00
16-oct	Compra	210	L210.00	L44,100.00				320	L206.56	L66,100.00
17-oct	DSC	30	L210.00	L6,300.00				290	L206.56	L59,902.40
20-oct	Venta				170	L206.56	L35,115.20	120	L206.56	L24,787.20
20-oct	DSV				10	L206.56	L2,065.60	130	L206.56	L26,852.80

Totales

L37,800.00
Compras

L79,049.60
Costo Venta

130
Unidades IF

L26,852.80
Costo IF

Ejercicio 5(Metoso PEPS)										
Fecha	Descripcion	Entradas			Salidas o Usos			Saldo		
		Unidades	Costo Unitario	Costo Total	Unidades	Costo Unitario	Costo Total	Unidades	Costo Unitario	Costo Total
20-sep	Inventario							340	L200.00	L68,000.00
5-oct	Venta				150	L200.00	L30,000.00	190	L200.00	L38,000.00
12-oct	Venta				80	L200.00	L16,000.00	110	L200.00	L22,000.00
16-oct	Compra	210	L210.00	L44,100.00				210	L210.00	L44,100.00
17-oct	DSC	30	L210.00	L6,300.00				110	L200.00	L22,000.00
								180	L210.00	L37,800.00
20-oct	Venta				110	L200.00	L22,000.00			
					60	L210.00	L12,600.00	120	L210.00	L25,200.00
20-oct	DSV				10	L210.00	L2,100.00	130	L210.00	L27,300.00

Totales

L37,800.00
Compras

L78,500.00
Costo Venta

130
UnidadesIF

L27,300.00
Costo IF

Ejercicio 6(Costo Promedio)										
Fecha	Descripcion	Entradas			Salidas o Usos			Saldo		
		Unidades	Costo Unitario	Costo Total	Unidades	Costo Unitario	Costo Total	Unidades	Costo Unitario	Costo Total
3-mar	Compra	50	L220.00	L11,000.00				50	L220.00	L11,000.00
6-mar	Compra	30	L230.00	L6,900.00				80	L223.75	L17,900.00
10-mar	Compra	60	L235.00	L14,100.00				140	L228.57	L32,000.00
15-mar	Compra	25	L237.00	L5,925.00				165	L229.84	L37,925.00
20-mar	Compra	35	L239.00	L8,365.00				200	L231.45	L46,290.00
20-mar	Venta				200	L231.45	L46,290.00	0	L0.00	L0.00

Totales

L46,290.00

L46,290.00

0

L0.00

Compras

Costo Venta

Unidades if

IF

Ejercicio 7(Costo Promedio)										
Fecha	Descripcion	Entradas			Salidas o Usos			Saldo		
		Unidades	Costo Unitario	Costo Total	Unidades	Costo Unitario	Costo Total	Unidades	Costo Unitario	Costo Total
1-jun	Inventario							200	L420.00	L84,000.00
4-jun	Compra F8135	250	L425.00	L106,250.00				450	L422.77	L190,250.00
9-jun	Venta F1654				175	L422.77	L73,984.75	275	L422.77	L116,261.75
10-jun	Venta F1668				75	L422.77	L31,707.75	200	L422.77	L84,554.00
15-jun	DSV F1668				5	L422.77	L2,113.85	205	L422.77	L86,667.85
20-jun	Compra F9318	200	L428.00	L85,600.00				405	L425.35	L172,267.85
25-jun	Venta F1675				320	L425.35	L136,112.00	85	L425.35	L36,154.75
28-jun	Compra F7828	400	L430.00	L172,000.00				485	L429.18	L208,154.75
29-jun	DSC F7828	70	L430.00	L30,100.00				415	L429.18	L178,109.70
30-jun	Venta F1689				315	L429.18	L135,191.70	100	L429.18	L42,918.00

Totales

L333,750.00

L374,882.35

100

L42,918.00

Compras

Costo Venta

Unidades IF

IF

175	L700.00	L122,500.00
75	L700.00	L52,500.00
320	L700.00	L224,000.00
450	L700.00	L315,000.00
	Ventas	L714,000.00

U.B.VENTAS	L339,117.65
G. OPERATI	L33,911.76
U. OPERATI	L305,205.89

Ejercicio 7 (Metodo PEPS)										
Fecha	Descripcion	Entradas			Salidas o Usos			Saldo		
		Unidades	Costo Unitario	Costo Total	Unidades	Costo Unitario	Costo Total	Unidades	Costo Unitario	Costo Total
1-jun	Inventario							200	L420.00	L84,000.00
4-jun	Compra F8135	250	L425.00	L106,250.00				250	L425.00	L106,250.00
9-jun	Venta F1654				175	L420.00	L73,500.00	25	L420.00	L10,500.00
								250	L425.00	L106,250.00
10-jun	Venta F1668				25	L420.00	L10,500.00			
					50	L425.00	L21,250.00	200	L425.00	L85,000.00
15-jun	DSV F1668				5	L425.00	L2,125.00	205	L425.00	L87,125.00
20-jun	Compra F9318	200	L428.00	L85,600.00				200	L428.00	L85,600.00
25-jun	Venta F1675				205	L425.00	L87,125.00			
					115	L428.00	L49,220.00	85	L428.00	L36,380.00
28-jun	Compra F7828	400	L430.00	L172,000.00				400	L430.00	L172,000.00
29-jun	DSC F7828	70	L430.00	L30,100.00				85	L428.00	L36,380.00
								330	L430.00	L141,900.00
30-jun	Venta F1689				85	L428.00	L36,380.00			
					230	L430.00	L98,900.00	100	L430.00	L43,000.00

Totales

L333,750.00

L374,750.00

100

L43,000.00

Compras

Costo Venta

Unidades IF

IF

175	L700.00	L122,500.00
75	L700.00	L52,500.00
320	L700.00	L224,000.00
450	L700.00	L315,000.00
	Ventas	L714,000.00

U.B.VENTAS	L339,250.00
G. OPERATI	L33,925.00
U. OPERATI	L305,325.00

Ejercicio 8(Costo Promedio)										
Fecha	Descripcion	Entradas			Salidas o Usos			Saldo		
		Unidades	Costo Unitario	Costo Total	Unidades	Costo Unitario	Costo Total	Unidades	Costo Unitario	Costo Total
1-ago	Inventario							10	L3,200.00	L32,000.00
4-ago	Venta SF0935				6	L3,200.00	L19,200.00	4	L3,200.00	L12,800.00
8-ago	Compra F514	10	L3,250.00	L32,500.00				14	L3,235.71	L45,300.00
12-ago	DSC F514	2	L3,250.00	L6,500.00				12	L3,235.71	L38,828.52
15-ago	Venta SF0936				7	L3,235.71	L 22,649.97	5	L3,235.71	L16,178.55
16-ago	DSV SF0936				1	L3,235.71	3,235.71	6	L3,235.71	L19,414.26
20-ago	Compra F0567	6	L3,300.00	L19,800.00				12	L3,267.85	L39,214.26
25-ago	Venta SF0937				8	L3,267.85	26,126.80	4	L3,267.85	L13,071.40

Totales

L45,800.00

64,741.06

4

L13,071.40

Compras

Costo Venta

Unidad IF

IF

6.00	5,800.00	34,800.00
7.00	5,800.00	40,600.00
8.00	5,800.00	46,400.00
	Ventas	121,800.00

U.B.VENTAS	L57,058.94
G. OPERATI	L5,705.89
U. OPERATI	L51,353.05

Ejercicio 8(Metodo PEPS)										
Fecha	Descripcion	Entradas			Salidas o Usos			Saldo		
		Unidades	Costo Unitario	Costo Total	Unidades	Costo Unitario	Costo Total	Unidades	Costo Unitario	Costo Total
1-ago	Inventario							10	L3,200.00	L32,000.00
4-ago	Venta F0935				6	L3,200.00	L19,200.00	4	L3,200.00	L12,800.00
8-ago	Compra F5142	10	L3,250.00	L32,500.00				10	L3,250.00	L32,500.00
12-ago	DSC F5142	2	L3,250.00	L6,500.00				4	L3,200.00	L12,800.00
								8	L3,250.00	L26,000.00
15-ago	Venta F0936				4	L3,200.00	L12,800.00	5	L3,250.00	L16,250.00
					3	L3,250.00	L9,750.00			
16-ago	DSV F0936				1	L3,250.00	L3,250.00	6	L3,250.00	L19,500.00
20-ago	Compra F0567	6	L3,300.00	L19,800.00				6	L3,300.00	L19,800.00
25-ago	Venta F0937				6	L3,250.00	L19,500.00	4		
					2	L3,300.00	L6,600.00		L3,300.00	L13,200.00

Totales

L45,800.00

L64,600.00

4

L13,200.00

Compras

Costo Venta

Unidades IF

IF

6.00	L 5,800.00	L 34,800.00
7.00	L 5,800.00	L 40,600.00
8.00	L 5,800.00	L 46,400.00
	Ventas	L 121,800.00

U.B.VENTAS	L 57,200.00
G. OPERATI	L 5,720.00
U. OPERATI	L 51,480.00

Ejercicio 9(Costo Promedio)										
Fecha	Descripcion	Entradas			Salidas o Usos			Saldo		
		Unidades	Costo Unitario	Costo Total	Unidades	Costo Unitario	Costo Total	Unidades	Costo Unitario	Costo Total
1-mar	Inventario							50	L1,000.00	L50,000.00
5-mar	Compra F8007	50	L1,120.00	L56,000.00				100	L1,060.00	L106,000.00
6-mar	DSC F8007	15	L1,120.00	L16,800.00				85	L1,049.41	L89,200.00
10-mar	Venta F00159				60	L1,049.41	L62,964.60	25	L1,049.41	L26,235.25
12-mar	Compra F8123	100	L1,200.00	L120,000.00				125	L1,169.88	L146,235.25
15-mar	Venta F00166				80	L1,169.88	L93,590.40	45	L1,169.88	L52,644.60
16-mar	DSV F00166				7	L1,169.88	L8,189.16	52	L1,169.88	L60,833.76
20-mar	Compra F3245	120	L1,220.00	L146,400.00				172	L1,204.84	L207,233.76
22-mar	DSC F3245	12	L1,220.00	L14,640.00				160	L1,203.71	L192,593.76
31-mar	Venta F0017				90	L1,203.71	L108,333.90	70	L1,203.71	L84,259.70
Totales				L290,960.00			L256,699.74	70		L84,259.70
				Compras			Costo Venta	Unidad IF		IF

60	L 2,800.00	L 168,000.00
80	L 2,800.00	L 224,000.00
90	L 2,800.00	L 252,000.00
	Ventas	L 644,000.00

U.B.VENTAS	L387,300.26
G. OPERATI	L38,730.00
U. OPERATI	L348,570.26

Ejercicio 9(Metodo PEPS)										
Fecha	Descripcion	Entradas			Salidas o Usos			Saldo		
		Unidades	Costo Unitario	Costo Total	Unidades	Costo Unitario	Costo Total	Unidades	Costo Unitario	Costo Total
1-mar	Inventario							50	L1,000.00	L50,000.00
5-mar	Compra F8007	50	L1,120.00	L56,000.00				50	L1,120.00	L56,000.00
6-mar	DSC F8007	15	L1,120.00	L16,800.00				50	L1,000.00	L50,000.00
								35	L1,120.00	L39,200.00
10-mar	Venta F0015				50	L1,000.00	L50,000.00			
					10	L1,120.00	L11,200.00	25	L1,120.00	L28,000.00
12-mar	Compra F8123	100	L1,200.00	L120,000.00				100	L1,200.00	L120,000.00
15-mar	Venta F0016				25	L1,120.00	L28,000.00			
					55	L1,200.00	L66,000.00	45	L1,200.00	L54,000.00
16-mar	DSV F0016				7	L1,200.00	L8,400.00	52	L1,200.00	L62,400.00
20-mar	Compra F3245	120	L1,220.00	L146,400.00				120	1220.00	146400.00
22-mar	DSC F3245	12	L1,220.00	L14,640.00				52	L1,200.00	L62,400.00
								108	L1,220.00	L131,760.00
31-mar	Venta F00179				52	L1,200.00	L62,400.00			
					38	L1,220.00	L46,360.00	70	L1,220.00	L85,400.00

Totales

L290,960.00

L255,560.00

70

L85,400.00

Compras

Costo Venta

Unidad IF

IF

60	L 2,800.00	L 168,000.00
80	L 2,800.00	L 224,000.00
90	L 2,800.00	L 252,000.00
	Ventas	L 644,000.00

U.B.VENTAS	L388,440.00
G. OPERATI	L38,844.00
U. OPERATI	L349,596.00

Ejercicio 1 0(Costo Promedio)										
Fecha	Descripcion	Entradas			Salidas o Usos			Saldo		
		Unidades	Costo Unitario	Costo Total	Unidades	Costo Unitario	Costo Total	Unidades	Costo Unitario	Costo Total
1-jul	Inventario							700	L25.00	L17,500.00
4-jul	Compra	500	L26.50	L13,250.00				1,200	L25.62	L30,750.00
7-jul	DSC	80	L26.50	L2,120.00				1120	L25.56	L28,630.00
11-jul	Venta				870	L25.56	L22,237.20	250	L25.56	L6,390.00
17-jul	Compra	450	L28.00	L12,600.00				700	L27.12	L18,990.00
18-jul	Venta				370	L27.12	L10,034.40	330	L27.12	L8,949.60
23-jul	DSV				15	L27.12	L406.80	345	L27.12	L9,356.40
27-jul	Compran	400	L29.25	L11,700.00				745	L28.26	L21,056.40
31-jul	Venta				350	L28.26	L9,891.00	395	L28.26	L11,162.70

Totales

L35,430.00

Compras

L41,755.80

Costo Venta

395

Unidades IF

L11,162.70

IF

870	L	80.00	L	69,600.00
370	L	80.00	L	29,600.00
350	L	80.00	L	28,000.00
	Ventas		L	127,200.00

U.B.VENTAS	L85,444.20
G. OPERATI	L8,544.42
U. OPERATI	L76,899.78

Ejercicio 1 0(Metodo PEPS)										
Fecha	Descripcion	Entradas			Salidas o Usos			Saldo		
		Unidades	Costo Unitario	Costo Total	Unidades	Costo Unitario	Costo Total	Unidades	Costo Unitario	Costo Total
1-jul	Inventario							700	L25.00	L17,500.00
4-jul	Compra	500	L26.50	L13,250.00				500	L26.50	L13,250.00
7-jul	DSC	80.00	L26.50	L2,120.00				700	L25.00	L17,500.00
								420	L26.50	L11,130.00
11-jul	Venta				700	L25.00	L17,500.00			
					170	L26.50	L4,505.00	250	L26.50	L6,625.00
17-jul	Compra	450	L28.00	L12,600.00				450	L28.00	L12,600.00
18-jul	Venta				250	L26.50	L6,625.00			
					120	L28.00	L3,360.00	330	L28.00	L9,240.00
23-jul	DSV				15	L28.00	L420.00	345	L28.00	L9,660.00
27-jul	Compran	400	L29.25	L11,700.00				400	L29.25	L11,700.00
31-jul	Venta				345	L28.00	L9,660.00			
					5	L29.25	L146.25	395	L29.25	L11,553.75

Totales

L35,430.00

L41,376.25

395

L 11,553.75

Compras

Costo Venta

Unidades IF

IF

870	L	80.00	L	69,600.00
370	L	80.00	L	29,600.00
350	L	80.00	L	28,000.00
	Ventas		L	127,200.00

U.B.VENTAS	L85,823.75
G. OPERATI	L8,582.37
U. OPERATI	L77,241.38