# ÍNDIGO S.A. presenta los siguientes saldos, Método PEPS (Primeras Entradas, Primeras Salidas) :

1.- El 01 de marzo inicia operaciones para el año 2024 con **Caja** $25,000, **Banco**s $245,000,

**Almacén (Mercancías ó Inventarios):**

3,000 Mochilas Ry a $345 cada uno = $1,035,000

4,200 Mochilas Sy A $375 cada uno = $1,575,000 = $2,610,000

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| **Asiento** | **Cuenta** | **Cuenta** | **Cargo** | **Abono** |
| 1 | Caja |  | $25,000 |  |
|  | Bancos |  | $245,000 |  |
|  | Mercancías |  | $2,610,000 |  |
|  |  | Capital |  | $2,880,000 |
| **Sumas Iguales** |  |  | **$2,880,000** | **$2,880,000** |

2.- El 01 de marzo vende mercancías de la siguiente manera: (Calcular el costo de venta)

500 Mochilas Ry a $800 cada uno, 500 Mochilas Sy a $950 cada uno, más IVA, pagan con transferencia bancaria.

***Almacén (Mercancías ó Inventarios):***

**PRECIO PÚBLICO**

500 X $800 = $400,000

500 X $950 = $475,000 = $875,000 X 16% IVA= $140,000 = $1,015,000

**PRECIO COSTO**

500 X $345 = $172,500

500 X $375 = $187,500 = $360,000

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| **Asiento** | **Cuenta** | **Cuenta** | **Cargo** | **Abono** |
| **2** | **2** | |  |  |
|  | Bancos |  | $1,015,000 |  |
|  |  | Ventas |  | $875,000 |
|  |  | IVA Trasladado |  | $140,000 |
| **Sumas Iguales** |  |  | **$1,015,000** | **$1,015,000** |
|  | **2-A** | |  |  |
|  | Costo de ventas |  | $360,000 |  |
|  |  | Mercancías |  | $360,000 |
| **Sumas Iguales** |  |  | **$360,000** | **$360,000** |

3.- El 01 de marzo vende la siguiente mercancía: (calcular el costo de venta)

1,200 Mochilas Ry a $800 cada una, y 1,500 Mochilas Sy a $950 cada una, más IVA, pagan con transferencia bancaria.

**Almacén (Mercancías ó Inventarios):**

**PRECIO PÚBLICO**

1,200 X $800 = $960,000

1,500 X $950 = $1,425,000 = $2,385,000 X 16% IVA = $381,600 = $2,766,600

***PRECIO COSTO***

1,200 X $345 = $414,000

1,500 X $375 = $562,500 = $976,500

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| **Asiento** | **Cuenta** | **Cuenta** | **Cargo** | **Abono** |
| **3** | **3** | |  |  |
|  | Bancos |  | $2,766,600 |  |
|  |  | Ventas |  | $2,385,000 |
|  |  | IVA Trasladado |  | $381,600 |
| **Sumas Iguales** |  |  | **$2,766,600** | **$2,766,600** |
|  | **3 A** | |  |  |
|  | Costo de venta |  | $976,500 |  |
|  |  | Mercancías |  | $976,500 |
| **Sumas Iguales** |  |  | **$976,500** | **$976,500** |

4.- El 01 de marzo compra la siguiente mercancía: 800 Mochilas Ry a $350 cada una, y 1,000 Mochilas Sy a $400 cada una, más IVA, pagan con transferencia bancaria.

800 X $350 = $280,000

1,000 X $400 = $400,000 = $680,000 X 16% IVA = $108,800 = $788,800

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| **Asiento** | **Cuenta** | **Cuenta** | **Cargo** | **Abono** |
| **4** | Mercancías |  | $680,000 |  |
|  | IVA Acreditable |  | $108,800 |  |
|  |  | Bancos |  | $788,800 |
| **Sumas Iguales** |  |  | **$788,800** | **$788,800** |

5.- El 01 de marzo vende la siguiente mercancías, utilizar el método PEPS, 2,000 Mochilas Ry a $800 cada una, y 3,000 Mochilas Sy a $950 cada una, más IVA, Pagan con cheque.

**Almacén (Mercancías ó Inventarios):**

**PRECIO PÚBLICO**

2,000 X $800 = $1,600,000

3,000 X $950 = $2,850,000 = $4,450,000 X16% IVA = $712,000 = $5,162,000

***PRECIO COSTO***

Ry

1,300 X $345 = $448,500

700 X $350 = $245,000 = $693,500

Sy

2,200 X $375 = $825,000

800 X $400 = $320,000 = $1,145,000 = $1,838,500

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| **Asiento** | **Cuenta** | **Cuenta** | **Cargo** | **Abono** |
| **5** | **5** | |  |  |
|  | Bancos |  | $5,162,000 |  |
|  |  | Ventas |  | $4,450,000 |
|  |  | IVA Trasladado |  | $712,000 |
| **Sumas Iguales** |  |  | **$5,162,000** | **$5,162,000** |
|  | **5 A** | |  |  |
|  | Costo de venta |  | $1,838,500 |  |
|  |  | Mercancías |  | $1,838,500 |
| **Sumas Iguales** |  |  | **$1,838,500** | **$1,838,500** |

6.- El 01 de marzo compramos tres motocicletas para reparto, a $32,480 cada una, IVA incluido, pagamos con cheque.

$32,480 X 3 = $97,440 / 1.16 = $84,000 X16% IVA = $13,440 = $97,440

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| **Asiento** | **Cuenta** | **Cuenta** | **Cargo** | **Abono** |
| **6** | Equipo de reparto |  | $84,000 |  |
|  | IVA Acreditable |  | $13,440 |  |
|  |  | Bancos |  | $97,440 |
| **Sumas Iguales** |  |  | **$97,440** | **$97,440** |

7.- El 01 de marzo compra la siguiente mercancía: 2,500 Mochilas Ry a $350 cada una, y 3,000 Mochilas Sy a $400 cada una, más IVA, pagan con transferencia bancaria.

2,500 X $350 = $875,000

3,000 X $400 = $1,200,000 = $2,075,000 X 16% IVA = $332,000 = $2,407,000

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| **Asiento** | **Cuenta** | **Cuenta** | **Cargo** | **Abono** |
| **7** | Mercancías |  | $2,075,000 |  |
|  | IVA Acreditable |  | $332,000 |  |
|  |  | Bancos |  | $2,407,000 |
| **Sumas Iguales** |  |  | **$2,407,000** | **$2,407,000** |

8.- El 01 de marzo compramos material para oficina un total de $13,920 IVA incluido, pagamos con cheque.

$13,920 / 1.16 = $12,000 x 16% IVA= $1,920 = $13,920

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| **Asiento** | **Cuenta** | **Cuenta** | **Cargo** | **Abono** |
| **8** | Papelería y útiles |  | $12,000 |  |
|  | IVA Acreditable |  | $1,920 |  |
|  |  | Bancos |  | $13,920 |
| **Sumas Iguales** |  |  | **$13,920** | **$13,920** |

**Tarjeta de Almacén**

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| **Producto** | **Precio** | **Ventas Piezas** | **Compras Piezas** | **Saldo Piezas** |
| **Mochilas Ry** | **$345** |  |  | **3,000** |
|  | **$345** | **500** |  | **2,500** |
|  | **$345** | **1,200** |  | **1,300** |
|  | **$350** |  | **800** | **2,100** |
|  |  | **2,000** |  |  |
|  | **$345** | 1,300 |  |  |
|  | **$350** | 700 |  | **100** |
|  | **$350** |  | **2,500** | **2,600** |

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| **Producto** | **Precio** | **Ventas Piezas** | **Compras Piezas** | **Saldo Piezas** |
| **Mochilas Sy** | **$375** |  |  | **4,200** |
|  | **$375** | **500** |  | **3,700** |
|  | **$375** | **1,500** |  | **2,200** |
|  | **$400** |  | **1,000** | **3,200** |
|  |  | **3,000** |  |  |
|  | **$375** | 2,200 |  |  |
|  | **$400** | 800 |  | **200** |
|  | **$400** |  | **3,000** | **3,200** |

**ESQUEMAS DE MAYOR.**

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| **CAJA** | |
| CARGO | ABONO |
| $25,000 (1 |  |
| **$25,000** |  |

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| **BANCOS** | |
| CARGO | ABONO |
| $245,000 (1 | $788,800 (4 |
| $1,015,000 (2 | $97,440 (6 |
| $2,766,600 (3 | $2,407,000 (7 |
| $5,162,000 (5 | $13,920 (8 |
| **$9,188,600** | **$3,307,160** |
| **$5,881,440** |  |

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| **MERCANCÍAS** | |
| CARGO | ABONO |
| $2,610,000 (1 | $360,000 (2a |
| $680,000 (4 | $976,500 (3a |
| $2,075,000 (7 | $1,838,500 (5a |
| **$5,365,000** | **$3,175,000** |
| **$2,190,000** |  |

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| **CAPITAL** | |
| CARGO | ABONO |
|  | $2,880,000 (1 |
|  | **$2,880,000** |

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| **VENTAS** | |
| CARGO | ABONO |
|  | $875,000 (2 |
|  | $2,385,000 (3 |
|  | $4,450,000 (5 |
|  | **$7,710,000** |

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| **IVA TRASLADADO** | |
| CARGO | ABONO |
|  | $140,000 (2 |
|  | $381,600 (3 |
|  | $712,000 (5 |
|  | **$1,233,600** |

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| **COSTO DE VENTAS** | |
| CARGO | ABONO |
| $360,000 (2a |  |
| $976,500 (3a |  |
| $1,838,500 (5a |  |
| **$3,175,000** |  |

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| **IVA ACREDITABLE** | |
| CARGO | ABONO |
| $108,800 (4 |  |
| $13,440 (6 |  |
| $332,000 (7 |  |
| $1,920 (8 |  |
| **$456,160** |  |

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| **EQUIPO DE REPARTO** | |
| CARGO | ABONO |
| $84,000 (6 |  |
| **$84,000** |  |

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| **PAPELERÍA Y ÚTILES** | |
| CARGO | ABONO |
| $12,000 (8 |  |
| **$12,000** |  |

**BALANZA DE COMPROBACION**

**SALDOS**

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| **CUENTA** | **CARGO** | **ABONO** | **DEUDOR** | **ACREEDOR** |
| CAJA | $25,000 |  | $25,000 |  |
| BANCOS | $9,188,600 | $3,307,160 | $5,881,440 |  |
| MERCANCÍAS | $5,365,000 | $3,175,000 | $2,190,000 |  |
| CAPITAL |  | $2,880,000 |  | $2,880,000 |
| VENTAS |  | $7,710,000 |  | $7,710,000 |
| IVA TRASLADADO |  | $1,233,600 |  | $1,233,600 |
| COSTO DE VENTAS | $3,175,000 |  | $3,175,000 |  |
| IVA ACREDITABLE | $456,160 |  | $456,160 |  |
| EQUIPO DE REPARTO | $84,000 |  | $84,000 |  |
| PAPELERÍA Y ÚTILES | $12,000 |  | $12,000 |  |
| **TOTAL** | **$18,305,760** | **$18,305,760** | **$11,823,600** | **$11,823,600** |

**BALANCE GENERAL**

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| **CUENTA** |  |  | **CUENTA** |  |  |
| **ACTIVO** |  |  | **PASIVO** |  |  |
| CAJA | $25,000 |  | IVA TRASLADADO | $1,233,600 | $1,233,600 |
| BANCOS | $5,881,440 |  | TOTAL PASIVO |  | **$1,233,600** |
| MERCANCÍAS | $2,190,000 |  | CAPITAL = ACTIVO - PASIVO | $8,648,600 - $1,233,600 | $7,415,000 |
| EQUIPO DE REPARTO | $84,000 |  |  |  |  |
| IVA ACREDITABLE | $456,160 |  |  |  |  |
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| **DIFERIDO** |  |  |  |  |  |
| PAPELERÍA Y ÚTILES | $12,000 | $8,648,600 |  |  |  |
|  |  |  |  |  | $8,648,600 |
| **TOTAL ACTIVO** |  | **$8,648,600** | **CAPITAL + PASIVO** | $7,415,000 + $1,233,600 | **$8,648,600** |