

# UDS

CARATULA DE EVALUACIÓN

PRF-FOR-01

PROFESORES

Nombre del alumno (a)

Sello de autorización

Profesor	Espinosa Espinosa Yaneth del Rocío	Parcial	FINAL
Carrera	LCPF Semestre /cuatrimestre Cuarto Cuatrimestre	Fecha	21.10.2023
Materia	Sistema de control de costos	Nomenclatura del Grupo	LAN02EMC0120-A
Total de Preguntas:			Calificación:

**REALIZAR RAYADO DIARIO, ESQUEMAS DE MAYOR Y AJUSTES CORRESPONDIENTES DEL SIGUIENTE EJERCICIO, "LA REDONDA S.A DE C.V.":**

1. Almacén de materiales directos (SALDOS INICIALES).

	KILOS	PRECIO
MATERIAL A	19,000	\$17 = 323,000
MATERIAL B	23,400	\$8 = 187,200
MATERIAL C	7,800	\$10 = 78,000

Inventario de producción en proceso.

ORDEN 100 por 200 piezas.

Material directo \$47,000

Labor directa 37,300

Gastos indirectos de fabricación 7,700 TOTAL: 92,000

Proveedores: \$15,000

Documentos por cobrar \$10,000.

Bancos \$150,000.

2. El consumo de materiales directos fueron:

100	\$17,000
101	\$32,389.
102	\$47,400.

096,789

# LA REDONDA S.A DE C.V.

Cédula Qpe Morales López

FECHA	PÓLIZA	CONCEPTO	PARCIAL	Año	
				Día	Mes
			DEBE	HABER	
1		1 Bancos			
2		Alm.-materiales Directos		\$150,000	
3		Inv.-producción en proceso		\$588,200	
4		Doc.-por cobrar		\$92,000	
5				\$10,000	
6		2 Proveedores			\$15,000
7		Capital social			\$825,200
8		Producción en proceso			
9		Alm.-materiales Directos		\$96,789	
10					\$96,789
11		3 Sueldos y salarios			
12		Varias Cuentas		\$27,800	
13					\$27,800
14		4 Producción en proceso			
15		-Contador		\$27,800	
16		-Obreros	\$158,418		
17			\$11,952		
18		5 Sueldos y salarios			
19				\$27,800	
20		6 Producción en proceso			
21		Varias Cuentas		\$22,500	
22					\$22,500
23		7 Caja			
24		Ventas		\$345,721.35	
25					\$345,721.35
26		8 Costo de prod.-de la venta			
27		Alm. mat. directos		\$35,189.32	
28					\$35,189.32
29		9 Gastos de admón			
30		Gastos de venta		\$30,000	
31				\$32,800	
32		Varias Cuentas			\$62,800

RAYADO DIAR

DRMASI

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TOTAL:

- 3. El total de las nóminas es \$27,800.
- 4. Las distribuciones de sueldos y salarios son los siguientes:

ORDEN	HORAS	PRECIO	TOTAL
ORDEN 100	300	9	2,700
ORDEN 101	490	9	4,410
ORDEN 102	538	9	4,842
<b>TOTAL</b>	<b>1,328</b>		<b>11,952</b>

- 5. GASTOS INDIRECTOS \$ 22,500
- 6. SE EFECTUAN VENTAS AL CONTADO CON UN SOBREPRECIO DEL 47%
- 7. GASTOS ADMINISTRATIVOS \$30,000 Y GASTOS DE VENTA \$32,800.

NOTA: EN EL TRANSURSO DE LAS OPERACIONES SE SOLICITAN LAS SIGUIENTES ORDENES:

ORDEN 100 POR: 380 UNIDADES  $22.500 / 11,952 = 34,452 = 25.94$   
ORDEN 101 POR: 490 UNIDADES  $1.328$   
ORDEN 102 POR: 175 UNIDADES  $1.328 \times 25.94 = 34,452 = 25.94$

Ord	Costo de Producción	Materia Directo	Labor Directa	Gastos Indirectos
100	27,482	64,000	42,000	15,482
101	49,509.6	27,389	4,410	12,710.6
102	158,197.72	47,400	4,842	13,955.72
CP	235,189.32	143,789	49,252	42,148.32

Ord 100  $127,482 / 380 = 335.48$   
Ord 101  $49,509.6 / 490 = 101.04$   
Ord 102  $158,197.72 / 175 = 903.98$   
 $335.48 \times 380 = 127,482$   
 $101.04 \times 490 = 49,509.6$   
 $903.98 \times 175 = 158,197.72$   
 $127,482 + 49,509.6 + 158,197.72 = 335,189.32$   
 $335,189.32 \times 1.47 = 492,828.30$   
 $492,828.30 - 158,197.72 = 334,630.58$   
 $334,630.58 \times 1.47 = 491,906.95$   
 $491,906.95 - 49,509.6 = 442,397.35$   
 $442,397.35 - 158,197.72 = 284,199.63$   
 $284,199.63 \times 1.47 = 415,773.46$   
 $415,773.46 - 158,197.72 = 257,575.74$   
 $257,575.74 \times 1.47 = 378,636.34$   
 $378,636.34 - 158,197.72 = 220,438.62$   
 $220,438.62 \times 1.47 = 324,044.77$   
 $324,044.77 - 158,197.72 = 165,847.05$   
 $165,847.05 \times 1.47 = 243,795.16$   
 $243,795.16 - 158,197.72 = 85,597.44$   
 $85,597.44 \times 1.47 = 125,828.24$   
 $125,828.24 - 158,197.72 = -32,369.48$   
 $-32,369.48 \times 1.47 = -47,583.14$   
 $-47,583.14 - 158,197.72 = -205,780.86$   
 $-205,780.86 \times 1.47 = -302,508.86$   
 $-302,508.86 - 158,197.72 = -460,706.58$   
 $-460,706.58 \times 1.47 = -677,238.67$   
 $-677,238.67 - 158,197.72 = -835,436.39$   
 $-835,436.39 \times 1.47 = -1,228,091.49$   
 $-1,228,091.49 - 158,197.72 = -1,386,289.21$   
 $-1,386,289.21 \times 1.47 = -2,037,845.13$   
 $-2,037,845.13 - 158,197.72 = -2,196,042.85$   
 $-2,196,042.85 \times 1.47 = -3,228,183.99$   
 $-3,228,183.99 - 158,197.72 = -3,386,381.71$   
 $-3,386,381.71 \times 1.47 = -4,978,080.11$   
 $-4,978,080.11 - 158,197.72 = -5,136,277.83$   
 $-5,136,277.83 \times 1.47 = -7,550,328.41$   
 $-7,550,328.41 - 158,197.72 = -7,708,526.13$   
 $-7,708,526.13 \times 1.47 = -11,331,533.41$   
 $-11,331,533.41 - 158,197.72 = -11,489,731.13$   
 $-11,489,731.13 \times 1.47 = -16,889,904.76$   
 $-16,889,904.76 - 158,197.72 = -17,048,102.48$   
 $-17,048,102.48 \times 1.47 = -25,060,710.65$   
 $-25,060,710.65 - 158,197.72 = -25,218,908.37$   
 $-25,218,908.37 \times 1.47 = -37,071,795.30$   
 $-37,071,795.30 - 158,197.72 = -37,230,993.02$   
 $-37,230,993.02 \times 1.47 = -54,729,577.74$   
 $-54,729,577.74 - 158,197.72 = -54,887,775.46$   
 $-54,887,775.46 \times 1.47 = -80,685,030.93$   
 $-80,685,030.93 - 158,197.72 = -80,843,228.65$   
 $-80,843,228.65 \times 1.47 = -119,239,546.12$   
 $-119,239,546.12 - 158,197.72 = -119,397,743.84$   
 $-119,397,743.84 \times 1.47 = -175,514,683.44$   
 $-175,514,683.44 - 158,197.72 = -175,672,881.16$   
 $-175,672,881.16 \times 1.47 = -258,239,135.30$   
 $-258,239,135.30 - 158,197.72 = -258,397,333.02$   
 $-258,397,333.02 \times 1.47 = -379,844,080.54$   
 $-379,844,080.54 - 158,197.72 = -380,002,278.26$   
 $-380,002,278.26 \times 1.47 = -559,403,349.04$   
 $-559,403,349.04 - 158,197.72 = -559,561,546.76$   
 $-559,561,546.76 \times 1.47 = -822,555,473.84$   
 $-822,555,473.84 - 158,197.72 = -822,713,671.56$   
 $-822,713,671.56 \times 1.47 = -1,209,389,107.19$   
 $-1,209,389,107.19 - 158,197.72 = -1,209,547,304.91$   
 $-1,209,547,304.91 \times 1.47 = -1,778,034,538.22$   
 $-1,778,034,538.22 - 158,197.72 = -1,778,192,735.94$   
 $-1,778,192,735.94 \times 1.47 = -2,614,943,321.83$   
 $-2,614,943,321.83 - 158,197.72 = -2,615,101,519.55$   
 $-2,615,101,519.55 \times 1.47 = -3,844,200,223.74$   
 $-3,844,200,223.74 - 158,197.72 = -3,844,358,421.46$   
 $-3,844,358,421.46 \times 1.47 = -5,651,206,680.55$   
 $-5,651,206,680.55 - 158,197.72 = -5,651,364,878.27$   
 $-5,651,364,878.27 \times 1.47 = -8,307,506,371.06$   
 $-8,307,506,371.06 - 158,197.72 = -8,307,664,568.78$   
 $-8,307,664,568.78 \times 1.47 = -12,212,267,116.11$   
 $-12,212,267,116.11 - 158,197.72 = -12,212,425,313.83$   
 $-12,212,425,313.83 \times 1.47 = -17,952,265,111.33$   
 $-17,952,265,111.33 - 158,197.72 = -17,952,423,309.05$   
 $-17,952,423,309.05 \times 1.47 = -26,389,064,264.30$   
 $-26,389,064,264.30 - 158,197.72 = -26,389,222,462.02$   
 $-26,389,222,462.02 \times 1.47 = -38,792,157,019.07$   
 $-38,792,157,019.07 - 158,197.72 = -38,792,315,216.79$   
 $-38,792,315,216.79 \times 1.47 = -56,924,603,170.68$   
 $-56,924,603,170.68 - 158,197.72 = -56,924,761,368.40$   
 $-56,924,761,368.40 \times 1.47 = -83,679,399,207.65$   
 $-83,679,399,207.65 - 158,197.72 = -83,679,557,405.37$   
 $-83,679,557,405.37 \times 1.47 = -122,909,049,385.89$   
 $-122,909,049,385.89 - 158,197.72 = -122,909,207,583.61$   
 $-122,909,207,583.61 \times 1.47 = -180,676,524,947.81$   
 $-180,676,524,947.81 - 158,197.72 = -180,676,683,145.53$   
 $-180,676,683,145.53 \times 1.47 = -265,594,724,123.93$   
 $-265,594,724,123.93 - 158,197.72 = -265,594,882,321.65$   
 $-265,594,882,321.65 \times 1.47 = -390,424,476,914.83$   
 $-390,424,476,914.83 - 158,197.72 = -390,424,635,112.55$   
 $-390,424,635,112.55 \times 1.47 = -573,924,213,417.45$   
 $-573,924,213,417.45 - 158,197.72 = -573,924,371,615.17$   
 $-573,924,371,615.17 \times 1.47 = -843,668,826,074.30$   
 $-843,668,826,074.30 - 158,197.72 = -843,668,984,272.02$   
 $-843,668,984,272.02 \times 1.47 = -1,240,193,406,679.87$   
 $-1,240,193,406,679.87 - 158,197.72 = -1,240,193,564,877.59$   
 $-1,240,193,564,877.59 \times 1.47 = -1,823,084,540,370.06$   
 $-1,823,084,540,370.06 - 158,197.72 = -1,823,084,698,567.78$   
 $-1,823,084,698,567.78 \times 1.47 = -2,679,933,507,794.85$   
 $-2,679,933,507,794.85 - 158,197.72 = -2,679,933,665,992.57$   
 $-2,679,933,665,992.57 \times 1.47 = -3,939,502,489,811.08$   
 $-3,939,502,489,811.08 - 158,197.72 = -3,939,502,648,008.80$   
 $-3,939,502,648,008.80 \times 1.47 = -5,791,068,892,773.04$   
 $-5,791,068,892,773.04 - 158,197.72 = -5,791,069,050,970.76$   
 $-5,791,069,050,970.76 \times 1.47 = -8,512,871,504,727.02$   
 $-8,512,871,504,727.02 - 158,197.72 = -8,512,871,662,924.74$   
 $-8,512,871,662,924.74 \times 1.47 = -12,513,921,241,304.77$   
 $-12,513,921,241,304.77 - 158,197.72 = -12,513,921,400,502.49$   
 $-12,513,921,400,502.49 \times 1.47 = -18,395,464,473,939.75$   
 $-18,395,464,473,939.75 - 158,197.72 = -18,395,464,632,137.47$   
 $-18,395,464,632,137.47 \times 1.47 = -27,041,332,977,242.18$   
 $-27,041,332,977,242.18 - 158,197.72 = -27,041,333,135,439.90$   
 $-27,041,333,135,439.90 \times 1.47 = -39,750,759,519,106.65$   
 $-39,750,759,519,106.65 - 158,197.72 = -39,750,759,677,304.37$   
 $-39,750,759,677,304.37 \times 1.47 = -58,434,616,691,533.83$   
 $-58,434,616,691,533.83 - 158,197.72 = -58,434,616,849,731.55$   
 $-58,434,616,849,731.55 \times 1.47 = -85,898,886,772,907.38$   
 $-85,898,886,772,907.38 - 158,197.72 = -85,898,886,931,105.10$   
 $-85,898,886,931,105.10 \times 1.47 = -126,271,363,790,724.50$   
 $-126,271,363,790,724.50 - 158,197.72 = -126,271,363,948,922.22$   
 $-126,271,363,948,922.22 \times 1.47 = -185,618,905,821,915.66$   
 $-185,618,905,821,915.66 - 158,197.72 = -185,618,905,980,113.38$   
 $-185,618,905,980,113.38 \times 1.47 = -272,859,791,711,306.67$   
 $-272,859,791,711,306.67 - 158,197.72 = -272,859,791,869,504.39$   
 $-272,859,791,869,504.39 \times 1.47 = -401,103,094,038,171.55$   
 $-401,103,094,038,171.55 - 158,197.72 = -401,103,094,196,369.27$   
 $-401,103,094,196,369.27 \times 1.47 = -591,621,548,264,662.83$   
 $-591,621,548,264,662.83 - 158,197.72 = -591,621,548,422,860.55$   
 $-591,621,548,422,860.55 \times 1.47 = -869,683,676,003,560.81$   
 $-869,683,676,003,560.81 - 158,197.72 = -869,683,676,161,758.53$   
 $-869,683,676,161,758.53 \times 1.47 = -1,278,434,903,771,385.14$   
 $-1,278,434,903,771,385.14 - 158,197.72 = -1,278,434,903,929,582.86$   
 $-1,278,434,903,929,582.86 \times 1.47 = -1,879,299,308,595,387.80$   
 $-1,879,299,308,595,387.80 - 158,197.72 = -1,879,299,308,753,585.52$   
 $-1,879,299,308,753,585.52 \times 1.47 = -2,762,768,983,769,770.71$   
 $-2,762,768,983,769,770.71 - 158,197.72 = -2,762,768,983,927,968.43$   
 $-2,762,768,983,927,968.43 \times 1.47 = -4,061,270,406,095,117.69$   
 $-4,061,270,406,095,117.69 - 158,197.72 = -4,061,270,406,253,315.41$   
 $-4,061,270,406,253,315.41 \times 1.47 = -5,970,067,596,981,383.75$   
 $-5,970,067,596,981,383.75 - 158,197.72 = -5,970,067,597,139,581.47$   
 $-5,970,067,597,139,581.47 \times 1.47 = -8,776,000,367,611,527.86$   
 $-8,776,000,367,611,527.86 - 158,197.72 = -8,776,000,367,769,725.58$   
 $-8,776,000,367,769,725.58 \times 1.47 = -12,900,720,540,361,516.81$   
 $-12,900,720,540,361,516.81 - 158,197.72 = -12,900,720,540,519,714.53$   
 $-12,900,720,540,519,714.53 \times 1.47 = -18,964,060,194,432,780.31$   
 $-18,964,060,194,432,780.31 - 158,197.72 = -18,964,060,194,590,978.03$   
 $-18,964,060,194,590,978.03 \times 1.47 = -27,877,168,485,767,647.02$   
 $-27,877,168,485,767,647.02 - 158,197.72 = -27,877,168,485,925,844.74$   
 $-27,877,168,485,925,844.74 \times 1.47 = -41,079,437,674,063,794.19$   
 $-41,079,437,674,063,794.19 - 158,197.72 = -41,079,437,674,221,991.91$   
 $-41,079,437,674,221,991.91 \times 1.47 = -60,386,973,380,948,182.12$   
 $-60,386,973,380,948,182.12 - 158,197.72 = -60,386,973,381,106,379.84$   
 $-60,386,973,381,106,379.84 \times 1.47 = -88,768,850,870,134,178.36$   
 $-88,768,850,870,134,178.36 - 158,197.72 = -88,768,850,870,292,376.08$   
 $-88,768,850,870,292,376.08 \times 1.47 = -130,390,210,779,143,792.84$   
 $-130,390,210,779,143,792.84 - 158,197.72 = -130,390,210,779,301,990.56$   
 $-130,390,210,779,301,990.56 \times 1.47 = -191,673,610,845,355,827.42$   
 $-191,673,610,845,355,827.42 - 158,197.72 = -191,673,610,845,514,025.14$   
 $-191,673,610,845,514,025.14 \times 1.47 = -281,760,207,942,676,516.86$   
 $-281,760,207,942,676,516.86 - 158,197.72 = -281,760,207,942,834,714.58$   
 $-281,760,207,942,834,714.58 \times 1.47 = -414,187,505,695,937,210.63$   
 $-414,187,505,695,937,210.63 - 158,197.72 = -414,187,505,696,095,408.35$   
 $-414,187,505,696,095,408.35 \times 1.47 = -608,855,643,372,864,151.27$   
 $-608,855,643,372,864,151.27 - 158,197.72 = -608,855,643,373,022,348.99$   
 $-608,855,643,373,022,348.99 \times 1.47 = -895,117,895,758,143,773.11$   
 $-895,117,895,758,143,773.11 - 158,197.72 = -895,117,895,758,301,970.83$   
 $-895,117,895,758,301,970.83 \times 1.47 = -1,315,823,306,764,505,795.31$   
 $-1,315,823,306,764,505,795.31 - 158,197.72 = -1,315,823,306,764,663,993.03$   
 $-1,315,823,306,764,663,993.03 \times 1.47 = -1,934,170,260,943,858,770.79$   
 $-1,934,170,260,943,858,770.79 - 158,197.72 = -1,934,170,260,944,016,968.51$   
 $-1,934,170,260,944,016,968.51 \times 1.47 = -2,843,230,283,587,719,746.27$   
 $-2,843,230,283,587,719,746.27 - 158,197.72 = -2,843,230,283,587,877,943.99$   
 $-2,843,230,283,587,877,943.99 \times 1.47 = -4,179,748,516,874,192,699.76$   
 $-4,179,748,516,874,192,699.76 - 158,197.72 = -4,179,748,516,874,350,897.48$   
 $-4,179,748,516,874,350,897.48 \times 1.47 = -6,144,430,319,805,114,739.39$   
 $-6,144,430,319,805,114,739.39 - 158,197.72 = -6,144,430,319,805,272,937.11$   
 $-6,144,430,319,805,272,937.11 \times 1.47 = -8,932,312,570,113,563,139.85$   
 $-8,932,312,570,113,563,139.85 - 158,197.72 = -8,932,312,570,113,721,337.57$   
 $-8,932,312,570,113,721,337.57 \times 1.47 = -13,130,499,477,166,973,468.53$   
 $-13,130,499,477,166,973,468.53 - 158,197.72 = -13,130,499,477,167,131,666.25$   
 $-13,130,499,477,167,131,666.25 \times 1.47 = -19,301,834,231,435,287,598.71$   
 $-19,301,834,231,435,287,598.71 - 158,197.72 = -19,301,834,231,435,445,796.43$   
 $-19,301,834,231,435,445,796.43 \times 1.47 = -28,373,706,329,210,000,000.00$   
 $-28,373,706,329,210,000,000.00 - 158,197.72 = -28,373,706,329,210,158,197.72$   
 $-28,373,706,329,210,158,197.72 \times 1.47 = -41,709,358,303,918,731,111.16$   
 $-41,709,358,303,918,731,111.16 - 158,197.72 = -41,709,358,303,918,889,308.88$   
 $-41,709,358,303,918,889,308.88 \times 1.47 = -61,312,756,706,760,711,111.16$   
 $-61,312,756,706,760,711,111.16 - 158,197.72 = -61,312,756,706,760,869,308.88$   
 $-61,312,756,706,760,869,308.88 \times 1.47 = -89,130,752,359,038,311,111.16$   
 $-89,130,752,359,038,311,111.16 - 158,197.72 = -89,130,752,359,038,469,308.88$   
 $-89,130,752,359,038,469,308.88 \times 1.47 = -130,922,206,967,787,311,111.16$   
 $-130,922,206,967,787,311,111.16 - 158,197.72 = -130,922,206,967,787,469,308.88$   
 $-130,922,206,967,787,469,308.88 \times 1.47 = -192,455,644,242,647,311,111.16$   
 $-192,455,644,242,647,311,111.16 - 158,197.72 = -192,455,644,242,647,469,308.88$