



PASIÓN POR EDUCAR

**Nombre de alumno:**

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**Nombre del profesor:**

Mtra. Yaneth Espinosa

**Nombre del trabajo:** Actividad de rallo Diario, Balances, esquemas y targeta de Almacen.

**Materia:**Contabilidad de costos

**Grado:** 2do. cuatrimestre.

**Grupo:** LAN A

**TARJETA DE ALMACEN**

DEPS

No.

|  |  |                    |        |           |              |
|--|--|--------------------|--------|-----------|--------------|
| ARTICULO<br>Almacenes del Triunfo SA de CU |  | CLAVE DEL ARTICULO |        | PROVEEDOR |              |
| ALMACEN                                    |  | CASILLERO No.      |        | UNIDAD    |              |
| LIMITE REVISADOS EN                        |  | FECHA<br>/ /       | MINIMO | MAXIMO    | FECHA<br>/ / |
|  |  |                    |        |           | MINIMO       |
|  |  |                    |        |           | MAXIMO       |

| FECHA | FACTURA No.<br>REMISION No.<br>REFERENCIA<br>ORDEN No. | UNIDADES |        |            | COSTOS   |       | VALORES |       |        |
|-------|--|----------|--------|------------|----------|-------|---------|-------|--------|
|       |  | ENTRADA  | SALIDA | EXISTENCIA | UNITARIO | MEDIO | DEBE    | HABER | SALDO  |
| 1 AP  | Asi-A  | 80       |        | 80         | 75       |       | 6000    |       | 6000   |
| 2 01  | Compra   | 100      |        | 180        | 85       |       | 8,500   |       | 14,500 |
| 3 07  | Venta  |          | 80     | 100        | 75       |       |         | 6000  | 8,500  |
| 4 2-A | Venta  |          | 5      | 95         | 85       |       |         | 425   | 8,075  |
| 5 03  | Venta  |          | 25     | 70         | 85       |       |         | 2,125 | 5,950  |
| 6 4-A | D. SI  | 10       |        | 80         | 85       |       | 850     |       | 5,100  |
| 7 05  | D. SI  |          | 15     | 65         | 85       |       |         | 1,275 | 3,825  |
| 8 07  | Compra   | 90       |        | 155        | 80       |       | 3,200   |       | 8,725  |
| 9     |  |          |        |            |          |       |         |       |        |
| 10    |  |          |        |            |          |       |         |       |        |
| 11    |  |          |        |            |          |       |         |       |        |
| 12    |  |          |        |            |          |       |         |       |        |
| 13    |  |          |        |            |          |       |         |       |        |
| 14    |  |          |        |            |          |       |         |       |        |
| 15    |  |          |        |            |          |       |         |       |        |
| 16    |  |          |        |            |          |       |         |       |        |
| 17    |  |          |        |            |          |       |         |       |        |
| 18    |  |          |        |            |          |       |         |       |        |



**INVENTARIOS PERPETUOS**

Cp YANETH DEL ROCÍO ESPINOSA ESPINOSA

**Almacenes el triunfo S.A de C.V**

Inicia operación en 2023 con los siguientes datos:

- ✓ Caja \$20,000
- ✓ Bancos  \$2'140,000
- ✓ Almacén 80 artículos de \$75 c/u
- ✓ Clientes \$350,000
- ✓ IVA acreditable \$56,000
- ✓ Terrenos \$970,000
- ✓ Proveedores \$120,000
- ✓ Acreedores diversos \$90,000
- ✓ Documentos \$45,000
- ✓ IVA por pagar \$27,000
- ✓ Determinar capital social \$\$

1. Compramos 100 artículos a \$85 c/u más IVA. El 50% a crédito y 50% firmamos un pagaré .
2. Vendimos 85 artículos a \$115 c/u más IVA con Cheque No.108 más IVA. Determinar precio de  costo
3. Vendimos 25 artículos a \$130 c/u más IVA a crédito. Determinar precio de costo
4. De la venta anterior nos devolvieron 10 artículos. Determinar precio de  costo.
5. La compra anterior se devolvieron 15 artículos, que se descontó de la cuenta de proveedores.
6. Se compró un Terreno por \$80,000 más IVA. 60% se pagó a crédito y 40% al contado.
7. Compramos 40 artículos a \$80 c/u a crédito más IVA.
8. Entregar rayado diario, esquemas, cancelación de  cuentas, Balance General y Estado de Resultados

RAYADO DIARIO

Almacenes del triunfo SA de CU  
 Inventarios Perpetuos al  
 01 de Febrero de 2024.

Alumno

Tema

Maestro

Folio No.

Día

Mes

Año

| FECHA | PÓLIZA | CONCEPTO            | PARCIAL | DEBE         | HABER           |
|-------|--------|---------------------|---------|--------------|-----------------|
| 1     | ✓      | Caja                |         | \$ 20,000.00 |                 |
| 2     |        | Bancos              |         | 2,140,000.00 |                 |
| 3     |        | Almacén             |         | 6,000.00     |                 |
| 4     |        | Cuentas             |         | 3,800,000.00 |                 |
| 5     |        | IVA acreditable     |         | 50,000.00    |                 |
| 6     |        | Terrenos            |         | 970,000.00   |                 |
| 7     |        | Proveedores         |         |              | \$ 120,000.00   |
| 8     |        | Acreedores Diversos |         |              | 90,000.00       |
| 9     |        | Documentos x Pagar  |         |              | 45,000.00       |
| 10    |        | IVA por pagar       |         |              | 27,000.00       |
| 11    |        | Capital Social      |         |              | \$ 3,260,000.00 |
| 12    |        | Asiento de apertura |         |              |                 |
| 13    |        | ----- 01 -----      |         |              |                 |
| 14    | ✓      | Almacén             |         | \$ 8,500.00  |                 |
| 15    |        | IVA Acreditable     |         | 1,360.00     |                 |
| 16    |        | Proveedores         |         |              | \$ 9,930.00     |
| 17    |        | Doc. x Pagar        |         |              | 9,930.00        |
| 18    |        | ----- 02 -----      |         |              |                 |
| 19    | ✓      | Bancos              |         | \$ 11,339.00 |                 |
| 20    |        | IVA por Pagar       |         |              | \$ 1,569.00     |
| 21    |        | Ventas              |         |              | 9,770.00        |
| 22    |        | ----- 2-A -----     |         |              |                 |
| 23    | ✓      | Costo de Ventas     |         | \$ 6,425.00  |                 |
| 24    |        | Almacén             |         |              | \$ 6,425.00     |
| 25    |        | ----- 03 -----      |         |              |                 |
| 26    | ✓      | Cuentas             |         | \$ 3,770.00  |                 |
| 27    |        | Ventas              |         |              | \$ 3,250.00     |
| 28    |        | IVA x Pagar         |         |              | 520.00          |
| 29    |        | ----- 3-A -----     |         |              |                 |
| 30    | ✓      | Costo de Ventas     |         | \$ 2,125.00  |                 |
| 31    |        | Almacén             |         |              | \$ 2,125.00     |
| 32    |        | ----- 04 -----      |         |              |                 |
| 33    | ✓      | Ventas              |         | \$ 1,300.00  |                 |
| 34    |        | Cuentas             |         |              | \$ 1,300.00     |
| 35    |        | ----- 4-A -----     |         |              |                 |
| 36    | ✓      | Almacén             |         |              |                 |
| 37    |        | Costo de Venta      |         | \$ 850.00    |                 |
| 38    |        |                     |         |              | \$ 850.00       |
| 39    |        |                     |         |              |                 |
| 40    |        | Pasa al libro No. 2 |         |              |                 |
| 41    |        |                     |         |              |                 |
| 42    |        |                     |         |              |                 |

RAYADO DIARIO

Almacenes del Triunfo SA de CV

Alumno \_\_\_\_\_  
 Tema \_\_\_\_\_  
 Maestro \_\_\_\_\_  
 Folio No. \_\_\_\_\_ Dia \_\_\_\_\_ Mes \_\_\_\_\_ Año \_\_\_\_\_

| FECHA | PÓLIZA | CONCEPTO             | PARCIAL | DEBE         | HABER        |
|-------|--------|----------------------|---------|--------------|--------------|
| 1     |        | Viene del folio N. 1 |         |              |              |
| 2     |        | <u>05</u>            |         |              |              |
| 3     | ✓      | Proveedores          |         | \$ 1,275.00  |              |
| 4     |        | Almacén.             |         |              | \$ 1,275.00  |
| 5     |        | <u>06</u>            |         |              |              |
| 6     | ✓      | Terrenos             |         | \$ 80,000.00 |              |
| 7     |        | IVA acreditable      |         | 12,800.00    |              |
| 8     |        | Caja                 |         |              | \$ 37,172.00 |
| 9     |        | Acreedores Div.      |         |              | 55,680.00    |
| 10    | ✓      | <u>07</u>            |         |              |              |
| 11    |        | Almacén              |         | \$ 3,200.00  |              |
| 12    |        | IVA acreditable      |         | 512.00       |              |
| 13    |        | Proveedores          |         | 512.00       | \$ 3,712.00  |
| 14    |        |                      |         |              | 3,712.00     |
| 15    |        |                      |         |              |              |
| 16    |        |                      |         |              |              |
| 17    |        |                      |         |              |              |
| 18    |        |                      |         |              |              |
| 19    |        |                      |         |              |              |
| 20    |        |                      |         |              |              |
| 21    |        |                      |         |              |              |
| 22    |        |                      |         |              |              |
| 23    |        |                      |         |              |              |
| 24    |        |                      |         |              |              |
| 25    |        |                      |         |              |              |
| 26    |        |                      |         |              |              |
| 27    |        |                      |         |              |              |
| 28    |        |                      |         |              |              |
| 29    |        |                      |         |              |              |
| 30    |        |                      |         |              |              |
| 31    |        |                      |         |              |              |
| 32    |        |                      |         |              |              |
| 33    |        |                      |         |              |              |
| 34    |        |                      |         |              |              |
| 35    |        |                      |         |              |              |
| 36    |        |                      |         |              |              |
| 37    |        |                      |         |              |              |
| 38    |        |                      |         |              |              |
| 39    |        |                      |         |              |              |
| 40    |        |                      |         |              |              |
| 41    |        |                      |         |              |              |
| 42    |        |                      |         |              |              |

Alumno

Tema

Maestro

Folio No.

Día

Mes

Año

Casa  
 HP) 80,000      37,120 (6  
                          12,120

Bancos  
 2) 11,339  
 AP) 2,140,000  
                          2,151,339

Almacén  
 1) 8,500      6,425 (2.A  
 1A) 850      2,125 (3.A  
 2) 3,200      1,275 (5  
                          12,550  
                          9,825  
                          8,725

Clientes  
 3) 3,770      1,300 (9  
 AP) 350,000  
                          353,770  
                          1,300  
                          352,470

IVA acreditable  
 1) 1,360  
 6) 12,800  
 2) 512  
 AP) 56,000  
                          70,672

Terrenos  
 6) 80,000  
 AP) 970,000  
                          2,050,000

Proveedores  
 5) 1,275      4,930 (1  
                          3,722 (7  
                          120,000 (AP  
                          1,275  
                          128,642  
                          122,362

Acreedores D.  
                          55,680 (6  
                          90,000 (AP  
                          145,680

Doc. x Pagar  
                          4,920 (1  
                          45,000 (AP  
                          49,930

IVA x Pagar  
                          1,569 (2  
                          520 (3  
                          27,000 (AP  
                          29,089

Capital Social  
                          3,260,000 (AP

Ventas  
 9) 1,300      9,775 (2  
                          3,250 (3  
                          1,300  
                          13,025  
 A1) 7,700      11,725 S  
 A2) 4,025      34,025 (5

TABULAR 4 COLUMNAS

Almacenes el triunfo SA de CV  
 Balance General al 6 de febrero  
 del 2024.

|            |          |     |     |
|------------|----------|-----|-----|
| Cédula No. | Hoja No. |     |     |
| Formuló    | Día      | Mes | Año |
| Revisó     | Día      | Mes | Año |

|    |                             | 2          | 3             | 4                   |
|----|-----------------------------|------------|---------------|---------------------|
| 1  |                             |            |               |                     |
| 2  | <u>Activo</u>               |            |               |                     |
| 3  | <u>Circulante</u>           |            |               |                     |
| 4  | Caja                        | \$ 20,000  |               |                     |
| 5  | Bancos                      | 2,140,000  |               |                     |
| 6  | Almacén                     | 6,000      |               |                     |
| 7  | Cuentas                     | 350,000    |               |                     |
| 8  | IVA acreditable             | 56,000     | \$ 22,572,000 |                     |
| 9  | <u>No Circulante</u>        |            | \$ 979,000    |                     |
| 10 | Terrenos                    |            |               |                     |
| 11 | <u>Total Activo</u>         |            |               | \$ 3,542,000        |
| 12 | <u>Pasivo</u>               |            |               |                     |
| 13 | <u>Circulante</u>           |            |               |                     |
| 14 | Proveedores                 | \$ 120,000 |               |                     |
| 15 | Acreedores Div.             | 90,000     |               |                     |
| 16 | Deuda por pagar             | 45,000     |               |                     |
| 17 | IVA por pagar               | 27,000     |               |                     |
| 18 | <u>Total Pasivo</u>         |            | \$ 282,000    |                     |
| 19 | Capital contable            |            |               | \$ 3,824,000        |
| 20 | Capital Social              |            |               | 282,000             |
| 21 |                             |            |               | <u>\$ 3,542,000</u> |
| 22 |                             |            |               |                     |
| 23 |                             |            |               |                     |
| 24 |                             |            |               |                     |
| 25 |                             |            |               |                     |
| 26 |                             |            |               |                     |
| 27 |                             |            |               |                     |
| 28 |                             |            |               |                     |
| 29 |                             |            |               |                     |
| 30 | <u>Estado de Resultado.</u> |            |               |                     |
| 31 | Ventas                      | \$ 11,725  |               |                     |
| 32 | Costo de Ventas             | 7,700      |               |                     |
| 33 | Utilidad del Ejerc.         | 4,025      |               |                     |
| 34 |                             |            |               |                     |
| 35 |                             |            |               |                     |
| 36 |                             |            |               |                     |
| 37 |                             |            |               |                     |
| 38 |                             |            |               |                     |
| 39 |                             |            |               |                     |
| 40 |                             |            |               |                     |
| 41 |                             |            |               |                     |
| 42 |                             |            |               |                     |