

01

01

con los siguientes valores se inicia las operaciones contables de la fabrica de occidente S.A.

Paga	0	300000	
Subscriptores de acciones	0	140000	
Acciones por suscribir	0	250000	
Materia Prima	0	450000	
Inmueble	0	500000	
Mobiliario y equipo	0	100000	
Maquinaria	0	100000	
Vehiculos	0	120000	

A: Capital Autorizado

2000000

✓ 200 acciones autorizadas \$10,000 cada una

2000000

2000000

02

02

Banco Metropolitano

0 270000

A: Paga

0 270000

✓ boleto deposito no. 7649809

0 270000

270000

03

03

Montos de constitución

0 5357¹⁴

IVA por cobrar

0 642⁴⁰

A: Banco Metropolitano

0 5357¹⁴

A: ISR retenido sobre compras

0 642⁴⁰

✓ pago al Lic. Rogelio Barrios

0 4000

0 4000

04

04

Articulos en proceso

40000

A: Materia Prima

40000

✓ Nota de requisición no. 01

40000

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05

05

Compras Materia Prima

0 17857¹⁴

IVA por cobrar

0 2014²⁹

A: Banco Metropolitano

0 18000

A: Descuento s/p Materia

0 1,021⁴³

✓ factura 92237 "El Centro"

19871⁴³

19871⁴³

[illegible]

18	28	Banco Metropolitano A: Caja	510631.12	510631.12
19	29	v/ depósito no. 7790661 Combustibles y Lubricantes IVA por cobrar Impuestos sobre combustibles A: f. ajol	510631.12 76714 8438 138 930	510631.12 510631.12 930 930
20	30	v/ pago gasolina fac NO. 55719 Caja Descuento sobre ventas A: Ventas A: IVA por pagar v/ venta con descuento	14250.01 4494.44 13392.88 1524.09 14919.45	930 930 13392.88 1524.09 14919.45

30.

Mano de obra directa	Q	12000		
Mano de obra indirecta	Q	3000		
Gastos de administración	Q	5000		
Gastos de ventas	Q	10000		
Cuotas patronales fábrica	Q	1900 ⁵⁰		
Cuotas patronales Admon	Q	633 ⁵⁰		
Cuotas patronales Ventas	Q	1207		
A: Banco Metropolitano	Q		28551	
A: Puntas por pagar	Q		5250	
v/pago de planillas quedando pendiente el 17.5% sobre Q30,000 de cuotas patronales y laborales	Q	33801	Q	33801

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Daniela Fehring 10

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Debi

3 A. Varior DP#3

folio 01

Antes de constitución

5357¹¹

IVA por cobrar

4428

2014

4428

101¹¹43⁵¹123⁵¹84⁵¹9444⁵¹

Daniela Rodriguez

7
Haber

IVA retenido por pagar sobre compras

3 Por. Varior DP#03

folio 01

442⁵¹

Articulos en proceso

Agosto 4 Por. Articulos terminados DP# folio 1

35000

Agosto 12 Por. Articulos terminados DP# folio 2

30000

65000

Compra Materia prima

5 A. Varior DP#05

folio 01

14657¹¹

Descuento sobre compras materia prima

5 Por. Varior DP#05

folio 01

1071⁴³

Articulos terminados

A. Articulos en proceso

folio 2

35000

A. Articulos en proceso

folio 2

30000

65000

Plantes

15000

9000

24000

Agosto 10

Por. Varior DP#9

folio 2

907¹¹

Debit

4 A. Varior DP#7
 14 A. Varior DP#11
 20 A. Varior DP#13
 30 A. Varior DP#20

folio 2
 folio 2
 folio 3
 folio 4

Descuento sobre ventas

0 1300
 0 589
 0 1120
 0 409
 0 3478

Daniela Rodriguez

Haber 8

10 A. Varior DP#7

folio #2

Documentos por cobrar
 0 10400

Ventas

agosto 4 Per: Varior DP#07 folio 2
 agosto 14 Per: Varior DP#11 folio 2
 agosto 20 Per: Varior DP#13 folio 3
 agosto 30 Per: Varior DP#20 folio 4

0 52000
 0 9621
 0 32000
 0 13393
 0 107214²⁰

10 A. Varior DP#9

folio 2

IVA por pagar

97²⁰ agosto 06 Per: Varior DP#7 folio 2
 agosto 14 Per: Varior DP#11 folio 2
 agosto 20 Per: Varior DP#13 folio 3
 97²⁰ agosto 30 Per: Varior DP#20 folio 4

0 4157⁵⁵
 0 1107¹⁰
 0 3705¹⁰
 0 1624²⁰
 0 13448⁰

Recargo cobrado sobre ventas

Agosto 7 Per: Varior DP#7 folio 2

0 613⁰⁰

10 A. Varior DP#09

folio 2

Rebajas y devoluciones sobre ventas
 0 610

Documentos por pagar

Agosto 16 Per: Vehiculos DP12 folio 3

0 53671⁴³

22 A. Varior DP#15

folio 3

Haber telefonico
 0 842

Debt

Diana Rodriguez Horta 9

Combustible y Lubricantes

23	A. Varior DP#15	folio 3	Q	305.00					
24	A. Varior DP#19	folio 4	Q	107.00					
			Q	1072.00					
Impuesto s/ Combustible									
23	A. Varior DP#15	folio 3	Q	10.00					
24	A. Varior DP#19	folio 4	Q	138.00					
			Q	206.00					
Prestados pagados									
24	A. Varior DP#19	folio 3	Q	1071.00					
27	A. Varior DP#17	folio 4	Q	00					
30	A. Varior DP#21	folio 4	Q	12000					
30	A. Varior DP#22	folio 4	Q	3000					
30	A. Varior DP#21	folio 4	Q	5000					
30	A. Varior DP#21	folio 4	Q	10000					
30	A. Varior DP#21	folio 4	Q	1400.00					
30	A. Varior DP#21	folio 4	Q	433.00					
30	A. Varior DP#21	folio 4	Q	1247.00					
Prestados por pagar 12.47%									
Agosto 30 Per. Varior DP#21 folio 4					Q		5250.00		

Balance de deberes al 31 de agosto Daniela Rodriguez

Nº		Fuente		Deberes		Deudas		Deudas	
01	Pagos								
02	Autoservicios de transporte								
03	Autoservicios por servicios								
04	Autoservicios Primeros								
05	Autoservicios								
06	Autoservicios y seguros								
07	Autoservicios y seguros								
08	Autoservicios								
09	Autoservicios								
10	Banco de autopagos								
11	Banco de autopagos								
12	Banco de autopagos								
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95	Banco de autopagos								
96	Banco de autopagos								
97	Banco de autopagos								
98	Banco de autopagos								
99	Banco de autopagos								
100	Banco de autopagos								

Daniela Rodriguez

	Vienen de folio no. 01			
32	Mans de obra indirecta	d	3000	
33	Deuda de administración	d	5000	
34	Deuda de ventas	d	10000	
35	Puotas patronales	d	1900	
36	Puotas patronales Administración	d	433 ⁵⁰	
37	Puotas patronales Ventas	d	1247	
38	Puotas por pagar			5250
	Sumas iguales		2562393 ^{5x}	2582393 ^{5x}