

Melany Fabiana Méndez Jiménez  
6to Admón

Fabrica El Refremedador  
Hoja de trabajo del ejercicio contable

| no | Cuentas                               | Balance de Abierto |            | Debe       | Ajustes    | Haber      | Haber ajustados |            | Costo de Producción |           |
|----|---------------------------------------|--------------------|------------|------------|------------|------------|-----------------|------------|---------------------|-----------|
|    |                                       | Debe               | Haber      |            |            |            | Debe            | Haber      | Debe                | Haber     |
| 1  | Caja                                  | 27,000.00          |            |            |            |            | 27,000.00       |            |                     |           |
| 2  | Maquinaria                            | 110,000.00         |            |            |            |            | 110,000.00      |            |                     |           |
| 3  | Mob. y Equipo                         | 11,000.00          |            |            |            |            | 11,000.00       |            |                     |           |
| 4  | Veículos                              | 98,000.00          |            |            |            |            | 98,000.00       |            |                     |           |
| 5  | Valor Mobiliario                      | 15,000.00          |            |            |            |            | 15,000.00       |            |                     |           |
| 6  | Compras de materias prima             | 56,000.00          |            |            |            |            | 56,500.00       |            | 56,500.00           |           |
| 7  | IVA por cobrar                        | 2,000.00           |            |            | 2,000.00   |            |                 |            |                     |           |
| 8  | Gastos de instalación                 | 15,000.00          |            |            | 3,000.00   |            | 12,000.00       |            |                     |           |
| 9  | Materias prima                        | 32,200.00          |            |            |            |            | 32,200.00       |            | 32,200.00           | 20,000.00 |
| 10 | Proveedores                           |                    | 10,500.00  |            |            |            |                 | 10,500.00  |                     |           |
| 11 | Rev. y Dev. sobre Compras M.P.        |                    | 4,000.00   |            |            |            |                 | 4,000.00   |                     | 4,000.00  |
| 12 | Mono de obra directa                  | 18,500.00          |            |            |            |            | 18,500.00       |            | 18,500.00           |           |
| 13 | Mono de obra indirecta                | 20,800.00          |            |            |            |            | 20,800.00       |            | 20,800.00           |           |
| 14 | Clientes                              | 5,200.00           |            |            |            |            | 5,200.00        |            |                     |           |
| 15 | Combustibles y lubricantes            | 6,500.00           |            |            | 4,500.00   |            |                 |            |                     |           |
| 16 | Artículos en proceso                  | 25,000.00          |            |            |            |            | 25,000.00       |            | 25,000.00           | 23,500.00 |
| 17 | Gastos H Compras M.P.                 | 4,200.00           |            |            |            |            | 4,200.00        |            | 4,200.00            |           |
| 18 | Documentos por pagar                  |                    | 8,200.00   |            |            |            |                 | 8,200.00   |                     |           |
| 19 | Energía eléctrica Fabrica             | 4,500.00           |            |            |            |            | 4,500.00        |            | 4,500.00            |           |
| 20 | Energía eléctrica admón               | 3,300.00           |            |            |            |            | 3,300.00        |            |                     |           |
| 21 | Energía eléctrica Ventas              | 2,100.00           |            |            |            |            | 2,100.00        |            |                     |           |
| 22 | Materia de empaque                    | 12,000.00          |            |            |            |            | 12,000.00       |            |                     |           |
| 23 | Acuerdos y gastos Consumidos          | 3,500.00           |            |            |            |            | 3,500.00        |            | 3,500.00            |           |
| 24 | Intereses gastos                      | 3,250.00           |            |            |            |            | 3,250.00        |            |                     |           |
| 25 | Alquileres fabrica                    | 8,650.00           |            |            |            |            | 8,650.00        |            | 8,650.00            |           |
| 26 | Publicidad pagada anticipada          | 12,000.00          |            |            |            |            | 12,000.00       |            |                     |           |
| 27 | Alquileres Ventas                     | 5,500.00           |            |            | 9,000.00   |            |                 |            |                     |           |
| 28 | Alquileres admón                      | 4,350.00           |            |            |            |            | 4,350.00        |            |                     |           |
| 29 | Costos patronales fabrica             | 3,400.00           |            |            |            |            | 3,400.00        |            |                     |           |
| 30 | Costos patronales Ventas              | 1,450.00           |            |            |            |            | 1,450.00        |            |                     |           |
| 31 | Costos patronales admón               | 1,600.00           |            |            |            |            | 1,600.00        |            |                     |           |
| 32 | Ventas                                |                    | 312,000.00 |            |            |            |                 | 312,000.00 |                     |           |
| 33 | Artículos Terminados                  | 28,100.00          |            |            |            |            | 28,100.00       |            |                     |           |
| 34 | Impuestos                             |                    | 13,000.00  |            |            |            |                 | 13,000.00  |                     |           |
| 35 | Gastos de Ventas                      | 16,250.00          |            |            |            |            | 16,250.00       |            |                     |           |
| 36 | Gastos de admón                       | 17,300.00          |            |            |            |            | 17,300.00       |            |                     |           |
| 37 | Intereses Producto                    |                    | 3,000.00   |            |            |            |                 | 3,000.00   |                     |           |
| 38 | Rev. y dev. H Ventas                  | 1,100.00           |            |            |            |            | 1,100.00        |            | 800.00              |           |
| 39 | IVA por pagar                         |                    | 2,800.00   | 2,000.00   |            |            |                 |            |                     |           |
| 40 | Banco Continuidad                     | 18,000.00          |            |            |            |            | 18,000.00       |            |                     |           |
| 41 | Equipo de Computación                 | 17,500.00          |            |            |            |            | 17,500.00       |            |                     |           |
| 42 | Capital autorizado                    |                    | 263,250.00 |            |            |            |                 | 263,250.00 |                     |           |
| 43 | Dep. maquinaria                       |                    | 232,875.00 |            |            |            | 232,875.00      |            |                     | 23,287.50 |
| 44 | Dep. mob. y equipo fabrica            |                    | 680.00     |            |            |            | 680.00          |            |                     | 680.00    |
| 45 | Dep. mob. y equipo Ventas             |                    | 238,000.00 |            |            |            | 238,000.00      |            |                     |           |
| 46 | Dep. mob. y equipo admón              |                    | 340.00     |            |            |            | 340.00          |            |                     |           |
| 47 | Dep. Vehículos fabrica                |                    | 3,920.00   |            |            |            | 3,920.00        |            |                     | 3,920.00  |
| 48 | Dep. Vehículos Ventas                 |                    | 12,740.00  |            |            |            | 12,740.00       |            |                     |           |
| 49 | Dep. Vehículos admón                  |                    | 2,940.00   |            |            |            | 2,940.00        |            |                     |           |
| 50 | Dep. equipo de compu fabrica          |                    | 1,166.55   |            |            |            | 1,166.55        |            |                     | 1,166.55  |
| 51 | Dep. equipo de compu Ventas           |                    | 1,458.19   |            |            |            | 1,458.19        |            |                     |           |
| 52 | Dep. equipo de compu admón            |                    | 3,208.01   |            |            |            | 3,208.01        |            |                     |           |
| 53 | Dep. cada maquinaria                  |                    | 232,875.00 |            |            |            | 232,875.00      |            |                     | 23,287.50 |
| 54 | Dep. cada mob. y equipo               |                    | 340.00     |            |            |            | 340.00          |            |                     | 340.00    |
| 55 | Dep. cada mob. y equipo               |                    | 19,600.00  |            |            |            | 19,600.00       |            |                     | 19,600.00 |
| 56 | Dep. cada vehículos                   |                    | 5,832.75   |            |            |            | 5,832.75        |            |                     | 5,832.75  |
| 57 | Dep. cada equipo de compu.            |                    | 2,100.00   |            |            |            | 2,100.00        |            |                     | 2,100.00  |
| 58 | Interes gastos de instalación fabrica |                    | 9,000.00   |            |            |            | 9,000.00        |            |                     |           |
| 59 | Interes gastos de instalación admón   |                    | 9,000.00   |            |            |            | 9,000.00        |            |                     |           |
| 60 | Publicidad pagada                     |                    |            |            |            |            | 16,250.00       |            | 16,250.00           |           |
| 61 | Cuentas por pagar                     |                    | 156.00     |            |            |            | 156.00          |            | 156.00              |           |
| 62 | Cuentas por cobrar                    |                    |            |            |            |            |                 |            |                     |           |
| 63 | Reserva para cuentas libro            |                    | 1,300.00   |            |            |            | 1,300.00        |            |                     | 130.00    |
| 64 | Combustibles y lub. fabrica           |                    | 4,225.00   |            |            |            | 4,225.00        |            |                     |           |
| 65 | Combustibles y lub. Ventas            |                    | 975.00     |            |            |            | 975.00          |            |                     |           |
| 66 | Combustibles y lub. admón             |                    |            |            |            |            |                 |            |                     |           |
| 67 | Costo de producción                   |                    |            |            |            |            |                 |            |                     |           |
| 68 | Perdidos y ganancias                  |                    |            |            |            |            |                 |            |                     |           |
| 69 | IVA por pagar 75%                     |                    |            |            |            |            |                 |            |                     |           |
| 70 | Reserva legal 5%                      |                    |            |            |            |            |                 |            |                     |           |
| 71 | Utilidades netas                      |                    |            |            |            |            |                 |            |                     |           |
| 72 | Transferencias                        |                    |            |            |            |            |                 |            |                     |           |
|    |                                       | 661,675.00         | 661,675.00 | 729,387.50 | 729,387.50 | 667,187.50 | 667,187.50      | 20         |                     |           |

Foja de trabajo del ejercicio con el tema co

Informe de ejecución del ejercicio contable comprendida del 01-01-20 al 31-12-20

| Balance de Gastos |            | Ajustes    |       | Cuentas ajustadas |       | Costo de Producción |           | Resultados |            | Balance General |            |
|-------------------|------------|------------|-------|-------------------|-------|---------------------|-----------|------------|------------|-----------------|------------|
| Debe              | Haber      | Debe       | Haber | Debe              | Haber | Debe                | Haber     | Perdida    | Ganancia   | Activo          | Pasivo     |
| 27,000.00         |            |            |       | 27,000.00         |       |                     |           |            |            | 27,000.00       |            |
| 10,000.00         |            |            |       | 110,000.00        |       |                     |           |            |            | 110,000.00      |            |
| 17,000.00         |            |            |       | 17,000.00         |       |                     |           |            |            | 17,000.00       |            |
| 28,000.00         |            |            |       | 98,000.00         |       |                     |           |            |            | 98,000.00       |            |
| 5,000.00          |            |            |       | 15,000.00         |       |                     |           |            |            | 15,000.00       |            |
| 6,000.00          |            |            |       | 56,500.00         |       | 56,500.00           |           |            |            |                 |            |
| 2,000.00          |            | 2,000.00   |       |                   |       |                     |           |            |            |                 |            |
| 3,000.00          |            | 3,000.00   |       | 12,000.00         |       |                     |           |            |            |                 |            |
| 3,200.00          |            |            |       | 32,200.00         |       | 32,200.00           | 20,000.00 |            |            | 12,000.00       |            |
|                   | 10,500.00  |            |       |                   |       |                     |           |            |            | 20,000.00       |            |
|                   | 4,000.00   |            |       |                   |       |                     |           |            |            |                 | 10,500.00  |
| 500.00            |            |            |       | 18,500.00         |       | 18,500.00           |           |            |            |                 |            |
| 800.00            |            |            |       | 20,800.00         |       | 20,800.00           |           |            |            |                 |            |
| 200.00            |            |            |       | 5,200.00          |       |                     |           |            |            | 5,200.00        |            |
| 500.00            |            |            |       |                   |       |                     |           |            |            |                 |            |
| 000.00            |            |            |       |                   |       |                     |           |            |            |                 |            |
| 200.00            |            |            |       |                   |       |                     |           |            |            |                 |            |
|                   | 8,200.00   |            |       | 25,000.00         |       | 25,000.00           | 23,500.00 |            |            | 23,500.00       |            |
| 000.00            |            |            |       | 4,200.00          |       | 4,200.00            |           |            |            |                 |            |
| 000.00            |            |            |       | 4,500.00          |       | 4,500.00            |           |            |            |                 | 8,200.00   |
| 000.00            |            |            |       | 3,300.00          |       |                     |           | 3,300.00   |            |                 |            |
| 000.00            |            |            |       | 2,100.00          |       |                     |           | 2,100.00   |            |                 |            |
| 000.00            |            |            |       | 12,000.00         |       |                     |           | 12,000.00  | 700.00     | 700.00          |            |
| 50.00             |            | 16250      |       | 3,500.00          |       | 3,500.00            |           |            |            |                 |            |
| 50.00             |            |            |       | 3,412.50          |       |                     |           |            |            |                 |            |
| 20.00             |            |            |       | 3,650.00          |       | 3,650.00            |           | 3,412.50   |            |                 |            |
| 20.00             |            | 9,000.00   |       | 3,000.00          |       |                     |           |            |            |                 |            |
| 20.00             |            |            |       | 5,500.00          |       |                     |           |            |            | 3,000.00        |            |
| 20.00             |            |            |       | 4,350.00          |       |                     |           | 5,500.00   |            |                 |            |
| 0.00              |            |            |       | 3,400.00          |       | 3,400.00            |           | 4,350.00   |            |                 |            |
|                   |            |            |       | 1,450.00          |       |                     |           |            |            |                 |            |
|                   |            |            |       | 1,600.00          |       |                     |           | 1,450.00   |            |                 |            |
|                   |            |            |       | 312,000.00        |       | 312,000.00          |           | 1,600.00   | 312,000.00 |                 |            |
|                   | 13,000.00  |            |       | 28,100.00         |       | 28,100.00           |           | 24,900.00  | 24,900.00  |                 | 13,000.00  |
|                   |            |            |       | 16,250.00         |       |                     |           | 16,250.00  |            |                 |            |
|                   | 3,000.00   |            |       | 17,300.00         |       |                     |           | 17,300.00  |            |                 |            |
|                   |            |            |       | 1,100.00          |       |                     |           | 1,100.00   | 3,000.00   |                 |            |
|                   | 2,800.00   | 2,000.00   |       | 18,000.00         |       |                     |           |            |            |                 | 2,000.00   |
|                   |            |            |       | 17,500.00         |       |                     |           |            |            | 18,000.00       |            |
|                   |            |            |       | 263,250.00        |       | 263,250.00          |           |            |            | 17,500.00       | 263,250.00 |
|                   | 232,875.00 |            |       | 232,875.00        |       | 232,875.00          |           |            |            |                 |            |
|                   | 680.00     |            |       | 680.00            |       | 680.00              |           |            |            |                 |            |
|                   | 2,380.00   |            |       | 2,380.00          |       |                     |           | 2,380.00   |            |                 |            |
|                   | 340.00     |            |       | 340.00            |       |                     |           | 340.00     |            |                 |            |
|                   | 3,920.00   |            |       | 3,920.00          |       |                     |           |            |            |                 |            |
|                   | 12,740.00  |            |       | 12,740.00         |       |                     |           |            |            |                 |            |
|                   | 2,940.00   |            |       | 2,940.00          |       |                     |           | 12,740.00  |            |                 |            |
|                   | 1,166.55   |            |       | 1,166.55          |       |                     |           | 2,940.00   |            |                 |            |
|                   | 1,458.19   |            |       | 1,458.19          |       |                     |           |            |            |                 |            |
|                   | 3,208.01   |            |       | 3,208.01          |       |                     |           | 1,458.19   |            |                 |            |
|                   |            | 232,875.00 |       | 232,875.00        |       |                     |           | 3,208.01   |            |                 |            |
|                   |            | 3,400.00   |       | 3,400.00          |       |                     |           |            |            |                 |            |
|                   |            | 19,600.00  |       | 19,600.00         |       |                     |           |            |            |                 | 23,287.50  |
|                   |            | 5,832.75   |       | 5,832.75          |       |                     |           |            |            |                 | 3,400.00   |
|                   | 2,100.00   |            |       | 2,100.00          |       |                     |           |            |            |                 | 19,600.00  |
|                   | 900.00     |            |       | 900.00            |       | 2,100.00            |           |            |            |                 | 5,832.75   |
|                   | 9,000.00   |            |       | 9,000.00          |       |                     |           |            |            |                 |            |
|                   |            |            |       |                   |       |                     |           | 900.00     |            |                 |            |
|                   | 156.00     | 16250      |       | 156.00            |       |                     |           | 9,000.00   |            |                 |            |
|                   |            |            |       |                   |       |                     |           |            |            |                 |            |
|                   | 156.00     |            |       | 156.00            |       |                     |           |            |            |                 | 16250      |
|                   | 1,300.00   |            |       | 1,300.00          |       |                     |           |            |            |                 |            |
|                   | 4,225.00   |            |       | 4,225.00          |       | 1,300.00            |           |            |            |                 |            |
|                   | 975.00     |            |       | 975.00            |       |                     |           |            |            |                 | 156.00     |
|                   |            |            |       |                   |       |                     |           | 4,225.00   |            |                 |            |
|                   |            |            |       |                   |       |                     |           | 975.00     |            |                 |            |
|                   |            |            |       |                   |       |                     |           | 162,204.05 | 162,204.05 |                 |            |
|                   |            |            |       |                   |       |                     |           | 43,611.25  |            |                 |            |
|                   |            |            |       |                   |       |                     |           |            |            |                 |            |
|                   |            |            |       |                   |       |                     |           |            |            |                 |            |
|                   |            |            |       |                   |       |                     |           |            |            |                 |            |
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|                   |            |            |       |                   |       |                     |           |            |            |                 |            |
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|                   |            |            |       |                   |       |                     |           |            |            |                 |            |
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|                   |            |            |       |                   |       |                     |           |            |            |                 |            |
|                   |            |            |       |                   |       |                     |           |            |            |                 |            |

Feb. 1891. El Repetidor de D. N.

[illegible]

# Diario del mes de diciembre de 2021 Partidos de Ajuste

|      |                                                 |   |           |           |
|------|-------------------------------------------------|---|-----------|-----------|
| P# 1 | 31                                              |   |           |           |
|      | Depreciación Maquinaria                         | Q | 23,287.50 |           |
|      | Depreciación mob. y equipo Fabrica              |   | 680.00    |           |
|      | Depreciación mob. y equipo Ventas               |   | 3,380.00  |           |
|      | Depreciación mob. y equipo admón                |   | 340.00    |           |
|      | Depreciación Vehículos Fabrica                  |   | 39,200.00 |           |
|      | Depreciación Vehículos Ventas                   |   | 12,740.00 |           |
|      | Depreciación Vehículos admón                    |   | 2,940.00  |           |
|      | Depreciación equipo de compu Fabrica            |   | 1,166.55  |           |
|      | Depreciación equipo de compu Ventas             |   | 1,458.19  |           |
|      | Depreciación equipo de compu admón              |   | 3,208.01  |           |
|      | A: Depreciación ada Maquinaria                  | Q | 23,287.50 |           |
|      | 1/ 0.0675 * 345,000                             |   |           |           |
|      | A: Depreciación ada mob. y equipo               | Q | 3,400.00  |           |
|      | 1/ 20% 1/Q 17,000                               |   |           |           |
| P# 2 | A: Depreciación ada Vehículos                   | Q | 19,600.00 |           |
|      | 1/ 20% 1/Q 98,000                               |   |           |           |
|      | A: Depreciación ada equipo de compu             | Q | 5,832.35  |           |
|      | 1/ 33.33% 1/Q 17,500                            |   |           |           |
|      | 1/ Depreciación de luz del ejercicio            | Q | 52,120.25 | 52,120.25 |
|      | 31                                              |   |           |           |
|      | A: Amort. gasto de instalación Fabrica          | Q | 2,100.00  |           |
|      | A: Amort. gasto de instalación admón            | Q | 900.00    |           |
|      | A: Amort. ada gasto de instalación              | Q | 3,000.00  |           |
|      | 1/ 20% 1/Q 15,000                               |   |           |           |
|      | A: Amortización de luz del ejercicio            | Q | 3,000.00  | 3,000.00  |
|      | 31                                              |   |           |           |
| P# 3 | Publicidad pagada                               | Q | 9,000.00  |           |
|      | A: publicidad pagada anticipada                 | Q |           | 9,000.00  |
|      | 1/ Publicidad ya vencida en el presente periodo | Q | 9,000.00  | 9,000.00  |
|      | 31                                              |   |           |           |
| P# 4 | Intereses gasto                                 | Q | 162.50    |           |
|      | A: Cuentas por pagar                            | Q |           | 162.50    |
|      | 1/ 15% 1/ Q. 13,000 en un mes.                  | Q | 162.50    | 162.50    |
|      |                                                 |   |           |           |

Melany Fabiana Méndez Jiménez

Coto Admón

Melany Fabiana Méndez Jiménez 6to Admón

#5

|                                |   |                    |                      |
|--------------------------------|---|--------------------|----------------------|
| 31                             |   |                    |                      |
| Cuentas lucobrables            | Q | 156. <sup>00</sup> |                      |
| A. Reserva para cuentas lucob. |   |                    | Q 156. <sup>00</sup> |
| 2/ 31 21 Q 5,200               | Q | 156. <sup>00</sup> | Q 156. <sup>00</sup> |

#6

|                                            |   |                      |                        |
|--------------------------------------------|---|----------------------|------------------------|
| 31                                         |   |                      |                        |
| Combustibles y lubricantes Fabrica.        | Q | 1,300. <sup>00</sup> |                        |
| Combustibles y lubricantes ventas          | Q | 4,225. <sup>00</sup> |                        |
| Combustibles y lubricantes admoñ           | Q | 975. <sup>00</sup>   |                        |
| A. Combustibles y lubricantes              |   |                      | Q 6,500. <sup>00</sup> |
| 2/ Distribucion del consumo de Com. y lub. | Q | 6,500. <sup>00</sup> | Q 6,500. <sup>00</sup> |

#7

|                           |   |                      |                        |
|---------------------------|---|----------------------|------------------------|
| 31                        |   |                      |                        |
| LVA por pagar             | Q | 2,000. <sup>00</sup> |                        |
| A. LVA por cobrar         |   |                      | Q 2,000. <sup>00</sup> |
| 2/ Regularizacion del LVA | Q | 2,000. <sup>00</sup> | Q 2,000. <sup>00</sup> |