

Esquemas de mayor Ventas en Abonos

| Clientes por ventas en abonos | | |
|-------------------------------|---------|------------|
| 1) | 110,200 | 22,040 (3) |
| | | 55,100 (6) |
| MD) | 110,200 | 77,140 (MA |
| S) | 33,060 | |

| Ventas en abonos | | |
|------------------|--------|-----------|
| 11) | 57,000 | 95,000 (1 |
| 12) | 38,000 | |
| S) | 95,000 | |

| IVA por trasladar | | |
|-------------------|--------|-----------|
| 3) | 3,040 | 15,200 (1 |
| 12) | 7,600 | |
| MD) | 10,640 | 4,560 (S |

| Costo de ventas | | |
|-----------------|--------|------------|
| 1) | 57,000 | 57,000 (11 |

| Almacén | | |
|---------|--------|----|
| | 57,000 | (1 |

| Utilidad por realizar debe | | |
|----------------------------|---------|--|
| 1) | 38,0000 | |

| Utilidad por realizar (haber | | |
|------------------------------|--------|----|
| | 38,000 | (1 |

| Clientes cuenta ventas en abonos | | |
|----------------------------------|--------|-----------|
| 2) | 17,632 | 11,020 (6 |
| S) | 6,612 | |

| Intereses a favor por devengar | | |
|--------------------------------|-------|-----------|
| 9) | 9,500 | 15,200 (2 |
| | | 57,000 (S |

| IVA de intereses por trasladar | | |
|--------------------------------|-------|----------|
| 9) | 1,520 | 2,432 (2 |
| | | 912 (S |

Prácticas de Contabilidad. Tema 3. Práctica de contabilidad intermedia/Venta en abonos

| Bancos | | | |
|--------|--------|--------|-----|
| 3) | 22,040 | 3,040 | (5 |
| | 66,120 | 1,120 | (10 |
| 6) | | | |
| MD) | 88,160 | 12,160 | (MA |
| | | | |

| IVA Trasladado | | | |
|-------------------|--------|--------|-----|
| 5) | 3,040 | 3,040 | (3 |
| 10) | 9,120 | 7,600 | (7 |
| | | 1,520 | (9 |
| MD) | 12,160 | 12,160 | (MA |

| Utilidad realizable Debe | | |
|--------------------------------|--------|--|
| 4) | 7,600 | |
| 8) | 19,000 | |
| S) | 26,600 | |

| Utilidad realizable Haber | | |
|------------------------------|--------|----|
| | 7,600 | (4 |
| | 19,000 | (8 |
| | 26,600 | (S |

| Utilidad bruta diferida de ventas abonos | | | |
|--|--------|--------|-----|
| 13) | 26,600 | 38,000 | (12 |
| | | 11,400 | (S |

| Utilidad bruta realizada de ventas en a | | | |
|---|--------|--------|-----|
| 14) | 26,600 | 26,600 | (13 |

| Pérdidas y ganancias | | | |
|----------------------|--------|--------|-----|
| 15) | 36,100 | 36,100 | (14 |

| Utilidad neta | | |
|---------------|--------|-----|
| | 36,100 | (15 |