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| **EXÁMEN CONTABILIDAD. Temas 1-5** | | |  |  |  |  |
|  |  |  |  |
|  |  |  |  |  |  |  |
| Asiento 1. |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| 2.100 € | 640. Sueldos y salarios | |  | 476. OOSS acreedores | | 810 € |
| 800 € | 471.OOSS deudores | |  | 4751. IRPF | | 230 € |
| 600 € | 642. SS a cargo de la empresa | |  | 572. Banco c/c | | 950 € |
|  |  |  |  | 465. Remuneraciones pendientes de pago | | 790 € |
|  |  |  |  |
|  |  | 10-jul | | |  |  |
| 297,20 € | 4751. IRPF | |  | 572. Banco c/c | | 297,20 € |

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| Asiento 2. |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| 3840 | 600. Compra mercad. | |  | 400. Proveedores | | 4224 |
| 384 | 472. IVA soportado | |  |  |  |  |
|  |  | 31-dic | | |  |  |
|  | Coste amortización: 4224 x(1,06) ^3/12: 4285,98 | | | |  |  |
|  | Intereses: 4285,98 - 61,98 | | | |  |  |
| 61,98 € | 662. Intereses de deudas | |  | 400. Proveedores | | 61,98 € |

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| Asiento 3 | |  |  |  |  |  |
|  |  |  |  |  |  |  |
| 3000 | 570. Caja € | |  | 400. Proveedores | | 2300 |
| 18000 | 572. Banco c/c | |  | 410. Acree. Prest. Servi | | 360 |
| 1500 | 217. EPI | |  | 390.Deterioro mercad. | | 40 |
| 5200 | 218. Elem. Transporte | |  | 490. Det. Cred.oper. Comer | | 300 |
| 4300 | 430. Clientes | |  | 100. Capital social | | 31000 |
| 600 | 300. Mercaderias | |  |  |  |  |
| 1400 | 440. Deudores | |  |  |  |  |
|  |  |  |  |  |  |  |
| **Existencias Iniciales** | | |  |  |  |  |
|  |  |  |  |  |  |  |
| 600 | 610.Variacion existe. | |  | 300.mercaderias | | 600 |
|  |  |  |  |  |  |  |
| **Deterioro valor año anterior** | | |  |  |  |  |
|  |  |  |  |  |  |  |
| 40 | 390.det. Valor merca. | |  | 793.Rever. Det. Mercader | | 40 |
|  |  |  |  |  |  |  |
| **Existencias Finales** | | |  |  |  |  |
|  |  |  |  |  |  |  |
| 500 | 300.mercaderias | |  | 610.variacion exist. merc | | 500 |
|  |  |  |  |  |  |  |
| **Deterioro valor del presente año** | | |  |  |  |  |
|  |  |  |  |  |  |  |
| 100 | 693.perdidas x deterioro | |  | 390.deterioro valor merca. | | 100 |
|  |  |  |  |  |  |  |

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| Asiento 4 | |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| 200 | 239. Antic inm material | |  |  |  |  |
| 42 | 472. IVA soportado | |  | 570. Caja € | | 242 |
|  |  |  |  |  |  |  |
| 12250 | 218. Ele transporte | |  | 239.antic inm material | | 200 |
| 2478 | 472.IVA soportado | |  | 572. Banco c/c | | 5000 |
|  |  |  |  | 523.proveed inm c/p | | 9528 |
|  |  |  |  |  |  |  |

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| Asiento 5 | |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| 2600 | 620. gastos invest y desar | |  |  |  |  |
| 546 | 472.IVA soportado | |  | 410.Acree prest serv | | 3146 |
|  |  |  |  |  |  |  |
| 5000 | 200. Investigacion | |  | 730.Trabj inm intang | | 5000 |
|  |  |  |  |  |  |  |
| 2000 | 201. desarrollo | |  | 730.Trabj inm intang | | 2000 |
|  |  |  |  |  |  |  |

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| Asiento 6 | |  |  |  |
|  |  |  |  |  |
|  | 400,00 | 621 Arrendamientos y cá | 4751 H.P.Acreedx ret prac | 84,00 |
|  | 84,00 | 472 H.P. IVA soportado | 570 Caja | 400,00 |
|  |  |  |  |  |

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| Asiento 7 | |  |  |  |
|  |  |  |  |  |
|  | 120,00 | 709 Rappels en ventas | 430 Clientes | 132,00 |
|  | 12,00 | 477 H.P. IVA repercutido |  |  |
|  |  |  |  |  |