|  |  |  |  |  |
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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 |  |   |
|   |   |   |   |   |