**Solución ejercicios de devengamiento de intereses**

**Ejercicio Nº21**

15/4/15

|  |  |  |  |
| --- | --- | --- | --- |
| A+ | DS POR PRESTAMOS | 12000 |  |
| CRA | A INT + A DEV |  | 2000 |
| A | A CAJA |  | 10000 |

15/5/15

|  |  |  |  |
| --- | --- | --- | --- |
| CRA | INT + A DEV | 1000 |  |
| R+ | A INT GANADOS |  | 1000 |

15/6/15

|  |  |  |  |
| --- | --- | --- | --- |
| CRA | INT + A DEV | 1000 |  |
| A+ | CAJA | 12000 |  |
| A- | A DS POR PRESTAMO |  | 12000 |
| R+ | A INT + A DEV |  | 1000 |

**EJERCICIO Nº 22**

**Momento 1(Uno): Compra:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Fecha** | **Mov** | **Detalle** | **Debe** | **Haber** |
| **14/9/20** | **+A** | **Mercaderías** | **30.000** |  |
|  | **+RGP** | **Intereses Negativos a Devengar** | **250** |  |
|  | **+P** | **Documento a Pagar** |  | **30250** |

10/12=0.83333 MENSUAL 0.00833333\*1\*30000=250

**Momento 2(Dos) Pago del Documento y los Intereses:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Fecha** | **Mov** | **Detalle** | **VP** | **Debe** | **Haber** |
|  | **-P** | **Documento a Pagar** |  | **30.250** |  |
|  | **-A** | **Caja** |  |  | **30.250** |

**Momento 3(tres) Devengamiento de Intereses:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Fecha** | **Mov** | **Detalle** | **VP** | **Debe** | **Haber** |
| **14/10/20** | **+RN** | **Intereses Negativos** |  | **250** |  |
|  | **-RGP** | **Intereses Negativos a Devengar** |  |  | **250** |

**EJERCICIO Nº23**

**Momento 1 la venta**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Fecha | Mov | Detalle  | VP | Debe | Haber |
| 15/9/20 | +A | Documento a Cobrar |  | 25625 |  |
|  | +RP | Ventas |  |  | 25.000 |
|  | +RGA | **Intereses Positivos a Devengar** |  |  | 625 |

CxRXT 25.000x15x30 = 11250000= 625 son los intereses

 100x UT 100x180 18.000

**Momento 2 Cobro del pagaré más los intereses.**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Fecha | Mov | Detalle | VP | Debe | Haber |
| 15/10/20 | +A  | Valores a Depositar |  | 25625 |  |
|  | -A | Doc. A Cobrar |  |  | 25625 |

**Momento 3 Devengamiento de Intereses:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Fecha | Mov | Detalle | VP | Debe | Haber |
| 15/10/20 | +RGA | **Intereses Positivos a Devengar** |  | 625 |  |
|  | +RP | Intereses Positivos |  |  | 625 |

**EJERCICIO 24**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 15/9/2020 | A+ | MERCADERIAS |  | 15000 |  |
|  | CRP | INT – A DEV | (30\*15000\*8/100\*360) | 100 |  |
|  | P+ |  | PROVEEDORES |  | 15100 |
|  |  |  |  |  |  |
| 15/10/2020 | P- | PROVEEDORES |  | 15100 |  |
|  | A- |  | CAJA |  | 15100 |
|  |  |  |  |  |  |
|  | R- | INT PERDIDOS |  | 100 |  |
|  | CRP |  | INT – A DEV |  | 100 |
|  |  |  |  |  |  |
| 16/9/2020 | A+ | MERCADERIAS |  | 24000 |  |
|  | A- |  | BANCO C/C |  | 24000 |
|  |  |  |  |  |  |
| 17/9/2020 | A+ | CAJA |  | 5000 |  |
|  | A+ | DOC A COBRAR |  | 5111.11 |  |
|  | R+ |  | VENTAS |  | 10000 |
|  | CRA | (5\*5000\*40/100\*90) | INT + A DEV |  | 111.11 |
|  |  |  |  |  |  |
|  | R- | CMV |  | 5000 |  |
|  | A- |  | MERCADERIAS |  | 5000 |
|  |  |  |  |  |  |
| 27/10/2020 | A+ | CAJA |  | 5111.11 |  |
|  | A- |  | DOC A COBRAR |  | 5111.11 |
|  |  |  |  |  |  |
|  | CRA | INT + A DEV |  | 111.11 |  |
|  | R+ |  | INT GANADOS |  | 111.11 |
|  |  |  |  |  |  |
| 18/11/2020 | A+ | DS X VENTAS |  | 12250 |  |
|  | A+ | VALORES A DEPOSITAR |  | 12250 |  |
|  | R+ |  | VENTAS |  | 24500 |
|  |  |  |  |  |  |
|  | R- | CMV |  | 8750 |  |
|  | A- |  | MERCADERIAS |  | 8750 |
|  |  |  |  |  |  |

**EJERCICIO Nº25**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 15/7 | A+ | MERCADERIAS |  | 520000 |  |
|  | A+ | IVA CF |  | 109200 |  |
|  | A- |  | CAJA |  | 629200 |
|  |  |  |  |  |  |
| 20/7 | R- | GTO LIBRERÍA |  | 258 |  |
|  | A- |  | BANCO C/C |  | 258 |
|  |  |  |  |  |  |
| 30/7 | A+ | M Y UTILES |  | 136363.63 |  |
|  | A+ | IVA CF |  | 28636.37 |  |
|  | A- |  | CAJA |  | 165000 |
|  |  |  |  |  |  |
| 15/8 | A+ | MERCADERIAS |  | 58000 |  |
|  | A+ | IVA CF |  | 12180 |  |
|  | A- |  | CAJA |  | 20000 |
|  | A- |  | BANCO C/C |  | 50180 |
|  |  |  |  |  |  |
| 22/8 | A+ | M Y UTILES |  | 20000 |  |
|  | A+ | IVA CF |  | 4200 |  |
|  | A- |  | BANCO C/C |  | 24200 |
|  |  |  |  |  |  |
| 25/8 | A+ | VALORES A DEP |  | 6050 |  |
|  | R+ |  | VENTAS |  | 5000 |
|  | P+ |  | IVA D F |  | 1050 |
|  |  |  |  |  |  |
|  | R- | CMV |  | 2000 |  |
|  | A- |  | MERCADERIAS |  | 2000 |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| 30/9 | A+ | CAJA |  | 121000 |  |
|  | P+ |  | IVA DF |  | 21000 |
|  | R+ |  | VENTAS |  | 100000 |
|  |  |  |  |  |  |
|  | R- | CMV |  | 50000 |  |
|  | A- |  | MERCADERIAS |  | 50000 |

**EJERCICIO Nº27**

**1)31/12**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| R- | DS INCOB |  | 6000 |  |
| CRA |  | PREV DS INCOB |  | 6000 |

2)12/1

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| CRA | PREV DS INCOB |  | 6000 |  |
| R+ |  | REC PREV DS INCOB |  | 6000 |

3)12/1

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| CRA | PREV DS INCOB |  | 6000 |  |
| R- | DS INCOB |  | 4000 |  |
| A- |  | DS EN GESTION |  | 10000 |

4)12/1

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| CRA | PREV DS INCOB |  | 6000 |  |
| R+ |  | REC PREV DS INCOB |  | 4000 |
| a- |  | DS en gestion |  | 2000 |
|  |  |  |  |  |

LA PREVISION DEBE QUEDAR SALDADA