

**Libro mayor**  
 Compañía Orizaba, S.A.  
**Esquemas de mayor mercancías en consignación**

| Bancos |            |              |
|--------|------------|--------------|
| 1)     | 235,890.00 | 3,770.00 (4  |
| 11)    | 170,172.00 | 6,380.00 (10 |
|        | <hr/>      |              |
|        | 406,062.00 | 10,150.00    |
| SF     | 395,912.00 |              |

| Clientes |            |              |
|----------|------------|--------------|
| 1)       | 136,600.00 | 53,360.00 (9 |
| 6)       | 53,360.00  |              |
|          | <hr/>      |              |
|          | 189,960.00 | 53,360.00    |
| SF       | 136,600.00 |              |

| Almacén |            |               |
|---------|------------|---------------|
| 1)      | 189,540.00 | 126,360.00 (2 |
|         | <hr/>      |               |
|         | 189,540.00 | 126,360.00    |
| SF      | 63,180.00  |               |

| Mercancías en consignación |            |               |
|----------------------------|------------|---------------|
| 2)                         | 126,360.00 | 107,406.00 (7 |
|                            | <hr/>      |               |
|                            | 126,360.00 | 107,406.00    |
| SF                         | 18,954.00  |               |

| Deudores diversos |            |                |
|-------------------|------------|----------------|
| 6)                | 128,064.00 | 3,248.00 (5    |
| 9)                | 53,360.00  | 8,004.00 (8    |
|                   |            | 170,172.00 (11 |
|                   | <hr/>      |                |
|                   | 181,424.00 | 181,424.00     |
| SF                | 0.00       |                |

| IVA acreditable |          |  |
|-----------------|----------|--|
| 4)              | 520.00   |  |
| 5)              | 448.00   |  |
| 10)             | 880.00   |  |
| 11)             | 1,104.00 |  |
|                 | <hr/>    |  |
|                 | 2,952.00 |  |
| SF              | 2,952.00 |  |

| IVA por acreditar |          |              |
|-------------------|----------|--------------|
| 3)                | 880.00   | 880.00 (10   |
| 8)                | 1,104.00 | 1,104.00 (11 |
|                   | <hr/>    |              |
|                   | 1,984.00 | 1,984.00     |
| SF                | 0.00     |              |

| Proveedores |                |
|-------------|----------------|
|             | 245,750.00 (1  |
|             | <hr/>          |
|             | 245,750.00     |
|             | <hr/>          |
|             | 245,750.00 (SF |

| Acreedores diversos |          |             |
|---------------------|----------|-------------|
| 10)                 | 6,380.00 | 6,380.00 (3 |
|                     | <hr/>    |             |
|                     | 6,380.00 | 6,380.00    |
|                     | <hr/>    |             |
|                     |          | 0.00 (SF    |

| IVA trasladado |               |
|----------------|---------------|
|                | 17,664.00 (6  |
|                | 7,360.00 (9   |
|                | <hr/>         |
|                | 25,024.00     |
|                | <hr/>         |
|                | 25,024.00 (SF |

| IVA por trasladar |              |
|-------------------|--------------|
| 9)                | 7,360.00 (6) |
|                   | 7,360.00     |
|                   | 0.00 (SF)    |

| Capital social |                 |
|----------------|-----------------|
|                | 316,280.00 (1)  |
|                | 316,280.00      |
|                | 316,280.00 (SF) |

| Costos y ventas merc. en consig. |              |
|----------------------------------|--------------|
| 3)                               | 5,500.00 (6) |
| 4)                               | 3,250.00     |
| 5)                               | 2,800.00     |
| 7)                               | 107,406.00   |
| 8)                               | 6,900.00     |
|                                  | 125,856.00   |
| 12)                              | 30,544.00    |
|                                  | 156,400.00   |
| SF)                              | 0.00         |

| Pérdidas y ganancias |                |
|----------------------|----------------|
| 13)                  | 30,544.00 (12) |
|                      | 30,544.00      |
|                      | 0.00 (SF)      |

| Utilidad del ejercicio |                |
|------------------------|----------------|
|                        | 30,544.00 (13) |
|                        | 30,544.00      |
|                        | 30,544.00 (SF) |

## Unidad II

## Fondo fijo, mercancías en consignación y comisión

