|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **ACTIVIDAD 1** | | | | | | | | | **LIQUIDACIÓN DE CUENTAS CORRIENTES** | | | | | | | | | | | | | | | | | |
|  | | | |  | | | | | | | | | | | | | | | | | | | | | | |
| **FECHA** | **CONCEPTO** | | | |  | | | | | | **SALDOS** | | | | | | | **FECHA VALOR** | | | **DIAS** | | | **NÚMEROS** | | |
| **DEBE** | | **HABER** | | | | **D** | | | | **H** | | | **DEUDORES** | | **ACREEDORES** |
| 1-4 | Saldo anterior deudor | | | | 60,10 | |  | | | | 60,10 | | | |  | | | 1-1 | | | 10 | | | 601,00 | |  |
| 10-1 | Venta de valores | | | |  | | 120,20 | | | |  | | | | 60,10 | | | 11-1 | | | 4 | | |  | | 240,40 |
| 15-1 | Compra moneda extranjera | | | | 90,15 | |  | | | | 30,05 | | | |  | | | 15-1 | | | 7 | | | 210,35 | |  |
| 20-1 | Su remesa | | | |  | | 180,30 | | | |  | | | | 150,25 | | | 22-1 | | | 6 | | |  | | 901,50 |
| 25-1 | Cheque a su favor | | | |  | | 12,02 | | | |  | | | | 162,27 | | | 28-1 | | | 2 | | |  | | 324,54 |
| 30-1 | Intereses deudores | | | | 0,40 | |  | | | |  | | | | 161,87 | | | 30-1 | | | 0 | | |  | | 0,00 |
| 30-1 | Intereses acreedores | | | |  | | 0,04 | | | |  | | | | 161,91 | | | 30-1 | | | 0 | | |  | | 0,00 |
| 30-1 | Retención IRCM 19 % | | | | 0,01 | |  | | | |  | | | | 161,90 | | | 30-1 | | | 0 | | |  | | 0,00 |
| 30-1 | Saldo a cuenta nueva | | | | 161,90 | |  | | | |  | | | | 0,00 | | | 30-1 | | |  | | |  | | 0,00 |
|  | **SUMA NÚMEROS** | | | |  | |  | | | |  | | | |  | | |  | | |  | | | **811,35** | | **1.466,44** |
|  |  | | | |  | |  | | | |  | | | |  | | | | |  |  | | |  | |  |
|  | **INTERESES DEUDORES**  811,35 X 0,18 / 365 = 0,40 € | | | | | | | | | |  | | | |  | | | | |  |  | | |  | |  |
|  |  | | | |  | | | | |  |  | | |  | |  |
|  | **INTERESES ACREEDORES**  1466,44 X 0,01 / 36 = 0,04 € | | | | | | | | | |  | | | |  | | | | |  |  | | |  | |  |
|  |  | | | |  | | | | |  |  | | |  | |  |
|  | **RETENCIÓN IRCM**  0,04 X 0,19 = 0,01 € | | | | | | | | | |  | | | |  | | | | |  |  | | |  | |  |
|  |  | | | |  | | | | |  |  | | |  | |  |
|  |  | | | |  | |  | | | |  | | | |  | | | | |  |  | | |  | |  |
|  | | | |  | |  | | |  | | | |  |  | | | |  | | | | | |  | | | |  |  |
| **ACTIVIDAD 2** | | | | | | | | | | | **LIQUIDACIÓN DE CUENTAS CORRIENTES** | | | | | | | | | | | | | | | | |
|  | | |  | | |  |  | | | | |  | |  | | | |  | | | | | |  | | | |  |  |
| **FECHA** | | | **CONCEPTO** | | | **DEBE** | **HABER** | | | | | **SALDO** | | | | | **F. VALOR** | | | **DIAS** | | | **NÚMEROS** | | | | |
| **D** | | | **H** | | **DEUDORES** | | | **ACREEDORES** | |
| 1-5 | | | Transferencia a su favor | | |  | 36,06 | | | | |  | | | 36,06 | | 2-5 | | | 8 | | |  | | | 288,48 | |
| 10-5 | | | Recibo a su cargo | | | 12,02 |  | | | | |  | | | 24,04 | | 10-5 | | | 1 | | |  | | | 24,04 | |
| 11-5 | | | Su orden transferencia | | | 6,01 |  | | | | |  | | | 18,03 | | 11-5 | | | 3 | | |  | | | 54,09 | |
| 13-5 | | | Ingreso en efectivo | | |  | 36,06 | | | | |  | | | 54,09 | | 14-5 | | | 6 | | |  | | | 324,54 | |
| 20-5 | | | Cheque a su cargo | | | 24,04 |  | | | | |  | | | 30,05 | | 20-5 | | | 10 | | |  | | | 300,50 | |
| 30-5 | | | Intereses acreedores | | |  | 0,03 | | | | |  | | | 30,08 | | 30-5 | | | 0 | | |  | | | 0,00 | |
| 30-5 | | | Retención IRCM 19 % | | | 0,01 |  | | | | |  | | | 30,07 | | 30-5 | | | 0 | | |  | | | 0,00 | |
| 30-5 | | | Saldo a cuenta nueva | | | 30,07 |  | | | | |  | | | 0,00 | | 30-5 | | |  | | |  | | | 0,00 | |
|  | | | **SUMA NÚMEROS** | | |  |  | | | | |  | | |  | |  | | |  | | | **0,00** | | | **991,65** | |
|  | | |  | | |  |  | | | | |  | | |  | | |  | | | | | |  | | | |  |  |
|  | | | **INTERESES DEUDORES** | | | | | | | | |  | | |  | | |  | | | | | |  | | | |  |  |
|  | | | 0 | | | | | | | | |  | | |  | | |  | | | | | |  | | | |  |  |
|  | | | **INTERESES ACREEDORES**  991,65 X 0,01 / 365 = 0,03 | | | | | | | | |  | | |  | | |  | | | | | |  | | | |  |  |
|  | | |  | | |  | | |  | | | | | |  | | | |  |  |
|  | | | **RETENCIÓN IRCM**  003 X 0,19 = 0,01 | | | | | | | | |  | | |  | | |  | | | | | |  | | | |  |  |
|  | | |  | | |  | | |  | | | | | |  | | | |  |  |
|  | | |  | | |  |  | | | | |  | | |  | | |  | | | | | |  | | | |  |  |
|  | | |  | | |  |  | | | | |  | | |  | | |  | | | | | |  | | | |  |  |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **ACTIVIDAD 3** | |  | | **LIQUIDACIÓN DE CUENTAS CORRIENTES** | | | | | | |
|  |  |  |  | |  |  |  |  |  |  |
| **FECHA** | **CONCEPTO** | **DEBE** | **HABER** | | **SALDO** | | **F. VALOR** | **DIAS** | **NUMEROS** | |
| **D** | **H** |  |  | **DEUDORES** | **ACREEDORES** |
| 4-5 | Venta de valores |  | 60,10 | |  | 60,10 | 4-5 | 3 |  | 180,30 |
| 7-5 | Letra a su cargo | 24,04 |  | |  | 36,06 | 7-5 | 3 |  | 108,18 |
| 10-5 | Su orden de transferencia | 18,03 |  | |  | 18,03 | 10-5 | 10 |  | 180,30 |
| 20-5 | Dividendo activo |  | 36,06 | |  | 54,09 | 20-5 | 5 |  | 270,45 |
| 25-5 | Intereses acreedores |  | 0,00 | |  | 54,09 | 25-5 | 0 |  | 0,00 |
| 25-5 | Retención IRCM 19 % | 0,00 |  | |  | 54,09 | 25-5 | 0 |  | 0,00 |
| 25-5 | Saldo a cuenta nueva | 54,09 |  | |  | 0,00 | 25-5 | 0 |  | 0,00 |
|  | **SUMA NÚMEROS** |  |  | |  |  |  |  | **0,00** | **739,23** |
|  |  |  |  | |  |  |  |  |  |  |
|  | **INTERESES DEUDORES** | | | | |  |  |  |  |  |
|  | 0 | | | | |  |  |  |  |  |
|  | **INTERESES ACREEDORES** | | | | |  |  |  |  |  |
|  | 739,23 x 0,001 / 365 = 0 | | | | |  |  |  |  |  |
|  | **RETENCIÓN IRCM**  0 | | | | |  |  |  |  |  |
|  |  |  |  |  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **ACTIVIDAD 4** | | |  | | **LIQUIDACIÓN DE CUENTAS CORRIENTES** | | | | | | | | | |
|  |  | |  |  | |  |  | |  | |  |  | | |  |
|  |  | |  |  | | **SALDO** | | |  | |  | **NUMEROS** | | |
| **FECHA** | **CONCEPTO** | | **DEBE** | **HABER** | | **D** | **H** | | **F. VALOR** | | **DIAS** | **DEUDORES** | | **ACREEDORES** |
| 7-3 | Dividendo pasivo | | 120,20 |  | | 120,20 |  | | 7-3 | | 7 | 841,40 | |  |
| 13-3 | Su remesa | |  | 60,10 | | 60,10 |  | | 14-3 | | 31 | 1863,10 | |  |
| 15-4 | Efecto devuelto | | 24,04 |  | | 84,14 |  | | 14-4 | | 2 | 168,28 | |  |
| 16-4 | Cheque a su favor | |  | 18,03 | | 66,11 |  | | 16-4 | | 14 | 925,54 | |  |
| 30-4 | Intereses deudores | | 1,27 |  | | 67,38 |  | | 30-4 | | 0 |  | |  |
| 30-4 | Saldo a cuenta nueva | |  | 67,38 | | 0,00 |  | | 30-4 | | 0 |  | |  |
|  | **SUMA NÚMEROS** | |  |  | |  |  | |  | |  | **3798,32** | |  |
|  |  | |  |  | |  |  | |  | |  |  | |  |
|  | | | | | |  | |  | | |
| **INTERESES DEUDORES** | | | | | |  | |  | | |
| ( 3798,32 x 0,12 / 360 ) = 1,27 | | | | | |  | |  | | |
|  | | | | | |  | |  | | |
| **INTERESES ACREEDORES** | | | | | |  | |  | | |
| 0 | | | | | |  | |  | | |
|  | | | | | |  | |  | | |
| **RETENCIÓN IRCM** | | | | | |  | |  | | |
| 0 | | | | | |  | |  | | |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **ACTIVIDAD 5** | |  | **LIQUIDACIÓN DE CUENTAS CORRIENTES** | | | | | | | | | | | | | |
|  |  |  |  | |  | |  | | |  |  | |  | |  | |
| **FECHA** | **CONCEPTO** | **DEBE** | **HABER** | | **SALDO** | | | | | **FECHA**  **VALOR** | **DIAS** | | **DEUDORES** | | **ACREEDORES** | |
| **DEUDOR** | | **ACREEDOR** | | |
| 1-7 | Saldo anterior acreedor |  | 859,45 | |  | | 859,45 | | | 30-6 | 15 | |  | | 12.891,75 | |
| 15-7 | Cheque a su cargo | 360,61 |  | |  | | 498,84 | | | 15-7 | 33 | |  | | 16.461,72 | |
| 16-8 | Transferencia a su favor |  | 601,01 | |  | | 1.099,85 | | | 17-8 | 1 | |  | | 1.099,85 | |
| 18-8 | Cheque a su cargo | 649,09 |  | |  | | 450,76 | | | 18-8 | 3 | |  | | 1.352,28 | |
| 20-8 | Su remesa |  | 1.803,04 | |  | | 2.253,80 | | | 21-8 | 11 | |  | | 24.791,80 | |
| 1-9 | Efecto devuelto | 60,10 |  | |  | | 2.193,70 | | | 1-9 | 24 | |  | | 52.648,80 | |
| 25-9 | Intereses de valores |  | 30,05 | |  | | 2.223,75 | | | 25-9 | 5 | |  | | 11.118,75 | |
| 30-9 | Intereses a su favor |  | 1,65 | |  | | 2.225,40 | | | 30-9 | 0 | |  | |  | |
| 30-9 | Retención IRCM | 0,31 |  | |  | | 2.225,09 | | | 30-9 | 0 | |  | |  | |
| 30-9 | Saldo a cuenta nueva | 2.225,09 |  | |  | | 0,00 | | | 30-9 | 0 | |  | |  | |
|  | **SUMA NÚMEROS** |  |  | |  | | 0,00 | | |  |  | | **0,00** | | **120.364,95** | |
|  |  |  |  | |  | |  | | |  |  | |  | |  | |
|  | **INTERESES DEUDORES** | | | |  | |  | | |  |  | |  | |  | |
|  |  | |  | | |  |  | |  | |  | |
|  |  |  |  | |  | |  | | |  |  | |  | |  | |
|  | **INTERESES ACREEDORES**  ( 120364,95 x 0,005 / 365 ) = 1,65 | | | |  | |  | | |  |  | |  | |  | |
|  |  | |  | | |  |  | |  | |  | |
|  | **RETENCIÓN IRCM**  19 % sobre 1,65 = 0,31 | | | |  | |  | | |  |  | |  | |  | |
|  |  | |  | | |  |  | |  | |  | |
|  |  |  | |  | |  | |  |  | | |  | |  | |  | |
| **ACTIVIDAD 6** | |  | | **LIQUIDACIÓN DE CUENTAS CORRIENTES** | | | | | | | | | | | | | |
|  |  |  | |  | |  | |  |  | |  | | |  | |  | |
| **FECHA** | **CONCEPTO** | **DEBE** | | **HABER** | | **SALDO** | | | **FECHA**  **VALOR** | | **DIAS** | | | **DEUDORES** | | **ACREEDORES** | |
| **DEBE** | | **HABER** |
| 1-3 | Saldo anterior deudor | 204,40 | |  | | 204,40 | |  | 1-3 | | 5 | | | 1022,00 | |  | |
| 5-3 | Transferencia a su favor |  | | 1.803,03 | |  | | 1.598,63 | 6-3 | | 3 | | |  | | 4.795,89 | |
| 8-3 | Su remesa de efectos |  | | 180,30 | |  | | 1.778,93 | 9-3 | | 6 | | |  | | 10.673,58 | |
| 15-3 | Compra de valores | 601,01 | |  | |  | | 1.177,92 | 15-3 | | 5 | | |  | | 5.889,60 | |
| 20-3 | Letra devuelta | 60,10 | |  | |  | | 1.117,82 | 20-3 | | 6 | | |  | | 6.706,92 | |
| 25-3 | Venta de valores |  | | 150,25 | |  | | 1.268,07 | 26-3 | | 8 | | |  | | 10.144,56 | |
| 3-4 | Su orden de transferencia | 300,51 | |  | |  | | 967,56 | 3-4 | | 3 | | |  | | 2.902,68 | |
| 6-4 | Cheque a su cargo | 120,20 | |  | |  | | 847,36 | 6-4 | | 24 | | |  | | 20.336,64 | |
| 30-4 | Intereses a nuestro favor | 0,45 | |  | |  | | 846,91 | 30-4 | | 0 | | |  | |  | |
| 30-4 | Intereses a su favor |  | | 2,53 | |  | | 849,44 | 30-4 | | 0 | | |  | |  | |
| 30-4 | Retención IRCM | 0,48 | |  | |  | | 848,96 | 30-4 | | 0 | | |  | |  | |
| 30-4 | Saldo a cuenta nueva | 848,96 | |  | |  | | 0,00 | 30-4 | | 0 | | |  | |  | |
|  | **SUMA NÚMEROS** |  | |  | |  | | 0,00 |  | |  | | | **1022,00** | | **61.449,87** | |
|  |  |  | |  | |  | |  |  | |  | | |  | |  | |
|  | **INTERESES DEUDORES**  (1022 x 0,16 / 365) = 0,45 | | | | |  | |  |  | |  | | |  | |  | |
|  |  | |  |  | |  | | |  | |  | |
|  |  |  | |  | |  | |  |  | |  | | |  | |  | |
|  | **INTERESES ACREEDORES**  (61449,87 x 0,015 / 365 ) = 2,53 | | | | |  | |  |  | |  | | |  | |  | |
|  |  | |  |  | |  | | |  | |  | |
|  | **RETENCIÓN IRCM** | | | | |  | |  |  | |  | | |  | |  | |
|  | 19 % sobre 2,53 = 0,48 | | | | |  | |  |  | |  | | |  | |  | |