

**COLEGIO NUESTRA SEÑORA MARÍA INMACULADA DEL BOSQUE**

**Gestión Comercial Tributaria**

**Profesora Ana María Villar Parra**

**Especialidad de Administración NM3**

**SOLUCIONARIO ACTIVIDAD GUIA N° 6  
LIBRO DE COMPRA – VENTA**

***Nombre:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Curso:3° \_\_\_\_ Fecha:\_\_\_\_-\_\_\_-20***

**Objetivo: *Conocer la importancia del llenado del libro de compra y venta en la obtención del***

***IVA crédito y débito de una empresa.***

*Identificar las características de la Documentación Mercantiles*

EJERCICO RESUELTO:

**Actividad**

Calcular libro de Compras para el período tributario:

**COMPRAS MES DE MAYO 2020**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **DOC** | **TIPO** | **FECHA** | **EMPRESA** | **RUT** | **NETO** | **IVA** | **BRUTO** |
| F/240 | COMPRA | 03 | Chilexpress | 87.200.200-4 | **$263.782** | **$50.118** | **$313.900** |
| NC/29 | COMPRA | 09 | Delfín S.A | 91.009.200-4 | **$20.000** | **$3.800** | **$23.800** |
| F/840 | COMPRA | 12 | Española | 95.001.100-3 | **$8.500** | **$1.615** | **$10.115** |
| ND/100 | COMPRA | 16 | Flores | 87.009.200-3 | **$30.000** | **$5.700** | **$35.700** |
| NC/288 | COMPRA | 20 | gran vía | 86.009.200-2 | **$6.950** | **$1.321** | **$8.271** |
| F/300 | COMPRA | 27 | Librería Alborada | 90.001.209-3 | **$3.870** | **$735** | **$4.605** |
| F/847 | COMPRA | 30 | Lit Cargo | 99.001.200-1 | **$6.600** | **$1.254** | **$7.854** |
|  |  |  |  | TOTAL $ | **$285.802** | **$54.301** | **$340.103** |

RESUMEN:

|  |  |  |
| --- | --- | --- |
| DOCUMENTOS | # | I.V.A |
| FACTURA | 04 | **$53.722** |
| N.de CRÉDITO | 02 | **$5.121** |
| N. de DÉBITO | 01 | **$5.700** |
|  | TOTAL $ | **$54.301** |

**Actividad**

Calcular libro de Ventas para el período tributario:

**VENTAS MES DE MAYO 2020**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Documento** | **Fecha** | **Cliente** | **Rut** | **Neto** | **Iva** | **Total** |
| B190 | 02. |  |  | **30.500** | **5.795** | **36.295** |
| B191 | 03. |  |  | **25.500** | **4.845** | **30.345** |
| Fac. 4299 | 12 | Gesam | 76.288.730-4 | **256.890** | **48.809** | **305.699** |
| Fac. 4300 | 14 | Dafne Mussini Hormazábal |  | **1.780.900** | **338.371** | **2.119.271** |
| NC/2456 | 12. | Gesam | 76.288.730-4 | **41.000** | **7.790** | **48.790** |
| ND/1321 | 13. | Dafne Mussini Hormazábal | 76.011.374-4 | **14.535** | **2.762** | **17.297** |
| B 192 | 14. | Globalmaq Ltda | 76.023.215-7 | **25.630** | **4.870** | **30.500** |
| Fac. 4301 | 15. | Transporte Y Servicio Cribach | 76.146.110-9 | **36.290** | **6.895** | **43.185** |
| B/193 | 15. |  |  | **30.500** | **5.795** | **36.295** |
| Fac, 4302 | 19. | Soc. Vera Hernández Ltda | 76.025.260-3 | **60.690** | **11.531** | **72.221** |
| Fac. 4303 | 24. | Juan Varas Cruz | 9.717.326-5 | **51.000** | **9.690** | **60.690** |
|  |  |  | **TOTAL** | **2.271.435** | **431.573** | **2.703.008** |

RESUMEN:

|  |  |  |
| --- | --- | --- |
| DOCUMENTO | # | I.V.A. |
| BOLETAS | 4 | **21.305** |
| FACTURAS | 5 | **415.296** |
| N de CRÉDITO | 1 | **7.790** |
| N de DÉBITO | 1 | **2.762** |
|  | TOTAL $ | **431.573** |