**DIRECCIÓN ACADÉMICA**

**DEPARTAMENTO DE CONTABILIDAD**

**Respeto – Responsabilidad – Resiliencia – Tolerancia**

TEMA: Guía 2 a desarrollar en casa de módulos de contabilidad

Nombre: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Curso 4° Fecha: 23/03/2020

APRENDIZAJE ESPERADO: Interpreta información contable de la empresa, aplicando las Normas Internacionales de Contabilidad y la legislación tributaria

**INSTRUCCIONES**

LEA la guía enviada, Imprima la guía (o de lo contrario cópiela en su cuaderno) y péguela en el cuaderno de Procesamiento de la Información Contable, realice la actividad entregada al final de la guía. EN CASO DE DUDAS ENVIARLAS AL CORREO [contabilidadcestarosa@gmail.com](mailto:contabilidadcestarosa@gmail.com)

DEBES BAJAR UNA MATERIA Y DE ELLA HACER LAS PREGUNTAS / ACTIVIDAD

**Libro Mayor Contable**

Es un documento que recoge todas las operaciones económicas registradas en las distintas cuentas contables de la empresa y de forma cronológica. Muestra la información del libro diario, sin embargo, se distribuye en forma diferente reflejando los saldos de cada cuenta contable del libro diario.

Ejemplo: Cuenta caja, se deben trasladar todos los movimientos del debe a la columna “debe”, y los movimientos de caja registrados en el haber del diario a la columna “haber” del mayor.

CAJA

|  |  |
| --- | --- |
| Debe | Haber |
| 1.000.000 | 100.000 |
| 500.000 | 450.000 |
| 300.000 | 250.000 |
|  |  |
| 1.800.000 | 800.000 |
| Saldo Deudor | 1.000.000 |

\*Se deben sumar los saldos y establecer si corresponde a saldo deudor o acreedor.

\* Cuando el Debe es mayor que el Haber, estamos frente a un saldo Deudor

\* Cuando el Haber es mayor que el Debe, estamos frente a un saldo acreedor.

**Actividad**

Confeccionar libro mayor de la empresa “Alfa”, para ello, debes utilizar la información reflejada en el libro diario confeccionado en la guía de actividades N°1.

**Libro Mayor**

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