

Universidad de San Carlos de Guatemala
Facultad de Ciencias Económicas
Escuela de Auditoría
Curso de Finanzas I
Año 2016.

LABORATORIO # 7

Razones Estándar

La empresa Invalidos y Manipulados, S. A., quiere que se le establezcan índices financieros para la toma de decisiones, y para lo cual lo contrata para establecer las siguientes razones estándar:

1. Liquidez.
2. Endeudamiento.
3. Margen Bruto.
4. Rentabilidad de la Inversión.
5. Solidez.
6. Solvencia.
7. Rotación de Activo.
8. Rotación de Activos Fijos.
9. Rentabilidad en Ventas.

Debe utilizar los siguientes métodos estadísticos:

- Promedio Aritmético
- Mediana
- Moda
- Promedio Geométrico
- Promedio Armónico

Para el efecto, le proporciona la información histórica mostrada a partir de la página 2.

EMPRESA: INVADIDOS Y MANIPULADOS, S. A.
ESTADO DE RESULTADOS INTEGRAL TOTAL
Cifras expresadas en Quetzales

| | 2012 | 2013 | 2014 | 2015 |
|--|---------------------|---------------------|---------------------|---------------------|
| INGRESOS ORDINARIOS | | | | |
| Ingresos por Ventas | 1,250,000.00 | 1,875,000.00 | 2,250,000.00 | 2,625,000.00 |
| Ingresos por Servicios | 850,000.00 | 1,275,000.00 | 1,530,000.00 | 1,785,000.00 |
| Exportaciones | 600,000.00 | 900,000.00 | 1,080,000.00 | 1,260,000.00 |
| Ingresos Especiales (ventas Exentas) | 120,000.00 | 180,000.00 | 216,000.00 | 252,000.00 |
| Devoluciones | <u>(12,000.00)</u> | <u>(18,000.00)</u> | <u>(21,600.00)</u> | <u>(25,200.00)</u> |
| VENTAS NETAS | 2,808,000.00 | 4,212,000.00 | 5,054,400.00 | 5,896,800.00 |
| COSTOS DE VENTAS | | | | |
| Costo de Ventas por compras | 900,000.00 | 1,350,000.00 | 1,620,000.00 | 1,890,000.00 |
| Costo de Ventas por Servicios | 750,000.00 | 1,125,000.00 | 1,350,000.00 | 1,575,000.00 |
| Costos Diversos | <u>576,000.00</u> | <u>864,000.00</u> | <u>1,036,800.00</u> | <u>1,209,600.00</u> |
| TOTAL COSTO DE VENTAS | 2,226,000.00 | 3,339,000.00 | 4,006,800.00 | 4,674,600.00 |
| UTILIDAD BRUTA | 582,000.00 | 873,000.00 | 1,047,600.00 | 1,222,200.00 |
| GASTOS DE OPERACION | | | | |
| GASTOS DE VENTA | 307,900.00 | 461,850.00 | 554,220.00 | 646,590.00 |
| Sueldos y Salarios | 50,000.00 | 75,000.00 | 90,000.00 | 105,000.00 |
| Bonificacion | 10,000.00 | 15,000.00 | 18,000.00 | 21,000.00 |
| Relaciones Laborales de Venta Indemz. Univers | 18,000.00 | 27,000.00 | 32,400.00 | 37,800.00 |
| Comisiones | 28,000.00 | 42,000.00 | 50,400.00 | 58,800.00 |
| Cafeteria y Limpieza | 5,000.00 | 7,500.00 | 9,000.00 | 10,500.00 |
| Mantenimiento Vehiculo de venta | 12,000.00 | 18,000.00 | 21,600.00 | 25,200.00 |
| Depreciaciones | 10,000.00 | 15,000.00 | 18,000.00 | 21,000.00 |
| Energia Electrica Sala de Ventas | 5,000.00 | 7,500.00 | 9,000.00 | 10,500.00 |
| Papeleria y Utiles de Ventas | 2,500.00 | 3,750.00 | 4,500.00 | 5,250.00 |
| Telefono Sala de Ventas | 4,500.00 | 6,750.00 | 8,100.00 | 9,450.00 |
| Combustibles Vehiculos Reparto | 4,200.00 | 6,300.00 | 7,560.00 | 8,820.00 |
| Alquiler Sala de Ventas | 10,000.00 | 15,000.00 | 18,000.00 | 21,000.00 |
| Publicidad | 125,000.00 | 187,500.00 | 225,000.00 | 262,500.00 |
| Impuestos y Contribuciones | 1,200.00 | 1,800.00 | 2,160.00 | 2,520.00 |
| Honorarios Profesionales | 12,000.00 | 18,000.00 | 21,600.00 | 25,200.00 |
| Gastos de Representacion | 6,000.00 | 9,000.00 | 10,800.00 | 12,600.00 |
| Gastos de Venta | 4,500.00 | 6,750.00 | 8,100.00 | 9,450.00 |
| GASTOS DE ADMINISTRACION | 220,440.00 | 330,660.00 | 396,792.00 | 462,924.00 |
| Sueldos y Salarios | 50,000.00 | 75,000.00 | 90,000.00 | 105,000.00 |
| Bonificacion | 5,000.00 | 7,500.00 | 9,000.00 | 10,500.00 |
| Prestaciones Administracion | 10,500.00 | 15,750.00 | 18,900.00 | 22,050.00 |
| Cafeteria y Limpieza | 5,000.00 | 7,500.00 | 9,000.00 | 10,500.00 |
| Mantenimiento Vehiculo | 15,000.00 | 22,500.00 | 27,000.00 | 31,500.00 |
| Depreciaciones | 38,000.00 | 57,000.00 | 68,400.00 | 79,800.00 |
| Energia Electrica | 10,000.00 | 15,000.00 | 18,000.00 | 21,000.00 |
| Papeleria y Utiles | 15,000.00 | 22,500.00 | 27,000.00 | 31,500.00 |
| Telefonos | 5,000.00 | 7,500.00 | 9,000.00 | 10,500.00 |
| Combustibles | 1,500.00 | 2,250.00 | 2,700.00 | 3,150.00 |
| Alquileres | 12,000.00 | 18,000.00 | 21,600.00 | 25,200.00 |
| Impuestos y Contribuciones | 12,440.00 | 18,660.00 | 22,392.00 | 26,124.00 |
| Honorarios Profesionales | 5,000.00 | 7,500.00 | 9,000.00 | 10,500.00 |
| Seguros y Fianzas | 20,000.00 | 30,000.00 | 36,000.00 | 42,000.00 |
| Gastos de Representacion | 1,000.00 | 1,500.00 | 1,800.00 | 2,100.00 |
| Gastos de Administracion | 15,000.00 | 22,500.00 | 27,000.00 | 31,500.00 |
| UTILIDAD EN OPERACION | 53,660.00 | 80,490.00 | 96,588.00 | 112,686.00 |
| Gastos y Productos Financieros | | | | |
| Ingresos Financieros | 91,920.00 | 137,880.00 | 165,456.00 | 193,032.00 |
| Intereses Bancarios | 500.00 | 750.00 | 900.00 | 1,050.00 |
| Indemnizaciones de Seguros | 88,420.00 | 132,630.00 | 159,156.00 | 185,682.00 |
| Utilidad Cambiaria | <u>3,000.00</u> | <u>4,500.00</u> | <u>5,400.00</u> | <u>6,300.00</u> |
| Gastos Financieros | 7,700.00 | 11,550.00 | 13,860.00 | 16,170.00 |
| Intereses Bancarios | 5,000.00 | 7,500.00 | 9,000.00 | 10,500.00 |
| Perdidas por Diferencial Cambiario | 2,000.00 | 3,000.00 | 3,600.00 | 4,200.00 |
| Otros Gastos | 500.00 | 750.00 | 900.00 | 1,050.00 |
| Pérdida Cambiaria | <u>200.00</u> | <u>300.00</u> | <u>360.00</u> | <u>420.00</u> |
| Utilidad antes de I.S.R. | 137,880.00 | 206,820.00 | 248,184.00 | 289,548.00 |
| Impuesto Sobre la Renta | 34,470.00 | 51,705.00 | 62,046.00 | 72,387.00 |
| Reserva Legal | 8,000.00 | 12,000.00 | 14,400.00 | 16,800.00 |
| UTILIDAD NETA DEL EJERCICIO | 95,410.00 | 143,115.00 | 171,738.00 | 200,361.00 |
| Utilidad de Operación | 95,410.00 | 143,115.00 | 171,738.00 | 200,361.00 |
| Utilidades P/Extra-Ordinarias | 150,000.00 | 225,000.00 | 270,000.00 | 315,000.00 |
| Utilidades sobre Empresas Asociadas | 25,000.00 | 37,500.00 | 45,000.00 | 52,500.00 |
| Utilidades sobre Empresas Controladas | 45,000.00 | 67,500.00 | 81,000.00 | 94,500.00 |
| Utilidad en Ventas de Activos | 5,000.00 | 7,500.00 | 9,000.00 | 10,500.00 |
| Utilidades por Revaluacion | 70,000.00 | 105,000.00 | 126,000.00 | 147,000.00 |
| Prima Sobre Acciones | 10,000.00 | 15,000.00 | 18,000.00 | 21,000.00 |
| Descuento sobre Acciones | <u>(5,000.00)</u> | <u>(7,500.00)</u> | <u>(9,000.00)</u> | <u>(10,500.00)</u> |
| Pérdidas sobre partidas Extraordinarias | 112,000.00 | 168,000.00 | 201,600.00 | 235,200.00 |
| Provisiones por Obsolescencia | 15,000.00 | 22,500.00 | 27,000.00 | 31,500.00 |
| Provisiones por Merma y Evaporación | 17,000.00 | 25,500.00 | 30,600.00 | 35,700.00 |
| Provisiones por Contingencias Judiciales | 80,000.00 | 120,000.00 | 144,000.00 | 168,000.00 |
| UTILIDAD NETA INTEGRAL TOTAL | 133,410.00 | 200,115.00 | 240,138.00 | 280,161.00 |

EMPRESA: INVADIDOS Y MANIPULADOS, S. A.
BALANCE DE SITUACION GENERAL
Cifras expresadas en Quetzales

| | 2012 | 2013 | 2014 | 2015 |
|---|---------------------|---------------------|---------------------|---------------------|
| ACTIVO NO CORRIENTE | 2,758,000.00 | 4,137,000.00 | 4,864,400.00 | 5,691,800.00 |
| Propiedades, Planta y Equipo | 1,558,000.00 | 2,337,000.00 | 2,704,400.00 | 3,171,800.00 |
| Terrenos | 200,000.00 | 300,000.00 | 360,000.00 | 420,000.00 |
| Inmuebles | 560,000.00 | 740,000.00 | 808,000.00 | 976,000.00 |
| Mobiliario y Equipo | 91,000.00 | 136,500.00 | 163,800.00 | 191,100.00 |
| Vehiculos | 250,000.00 | 375,000.00 | 450,000.00 | 525,000.00 |
| Equipo de Computo | 125,000.00 | 187,500.00 | 225,000.00 | 262,500.00 |
| Maquinaria y Equipo | 450,000.00 | 675,000.00 | 810,000.00 | 945,000.00 |
| Buques y Aeronaves | 0.00 | 100,000.00 | 100,000.00 | 100,000.00 |
| Depreciacion Acumulada | (118,000.00) | (177,000.00) | (212,400.00) | (247,800.00) |
| Propiedades de Inversion R/ al valor razonable con cambios en resultados | 50,000.00 | 75,000.00 | 90,000.00 | 105,000.00 |
| Activos Intangibles (Patentes y Marcas) | 10,000.00 | 15,000.00 | 18,000.00 | 21,000.00 |
| Activos biológicos registrados al costo menos la depreciacion acumulada y el deterioro del valor | 200,000.00 | 300,000.00 | 360,000.00 | 420,000.00 |
| Activos biológicos R/ al valor razonable con cambios en resultados | 190,000.00 | 285,000.00 | 342,000.00 | 399,000.00 |
| Inversiones en Asociadas | 500,000.00 | 750,000.00 | 900,000.00 | 1,050,000.00 |
| Inversiones en entidades controladas | 250,000.00 | 375,000.00 | 450,000.00 | 525,000.00 |
| ACTIVO CORRIENTE | 650,000.00 | 975,000.00 | 1,170,000.00 | 1,365,000.00 |
| Inventarios | 235,000.00 | 352,500.00 | 423,000.00 | 493,500.00 |
| Materia Prima | 70,000.00 | 105,000.00 | 126,000.00 | 147,000.00 |
| Productos en Proceso | 15,000.00 | 22,500.00 | 27,000.00 | 31,500.00 |
| Productos Terminados | 150,000.00 | 225,000.00 | 270,000.00 | 315,000.00 |
| Cuentas por cobrar | 50,000.00 | 75,000.00 | 90,000.00 | 105,000.00 |
| Estimación Cuentas Incobrables | (5,000.00) | (7,500.00) | (9,000.00) | (10,500.00) |
| Documentos por cobrar | 25,000.00 | 37,500.00 | 45,000.00 | 52,500.00 |
| Impuesto Anticipados | 125,000.00 | 187,500.00 | 225,000.00 | 262,500.00 |
| IVA Credito Fiscal | 50,000.00 | 75,000.00 | 90,000.00 | 105,000.00 |
| Cuentas por Cobrar Diversas | 25,000.00 | 37,500.00 | 45,000.00 | 52,500.00 |
| Equivalente de efectivo | 20,000.00 | 30,000.00 | 36,000.00 | 42,000.00 |
| Caja y Bancos | 125,000.00 | 187,500.00 | 225,000.00 | 262,500.00 |
| SUMA TOTAL DE ACTIVO | 3,408,000.00 | 5,112,000.00 | 6,034,400.00 | 7,056,800.00 |
| PATRIMONIO | | | | |
| Capital Autorizado | 1,000,000.00 | 1,000,000.00 | 1,500,000.00 | 1,500,000.00 |
| Acciones por suscribir | 365,000.00 | 365,000.00 | 657,000.00 | 657,000.00 |
| Capital Pagado | 635,000.00 | 635,000.00 | 843,000.00 | 843,000.00 |
| Reserva | 250,000.00 | 375,000.00 | 450,000.00 | 525,000.00 |
| Pérdida del Ejercicio | (10,000.00) | (10,000.00) | (10,000.00) | (10,000.00) |
| Utilidades Retenidas | 200,000.00 | 333,410.00 | 533,525.00 | 773,663.00 |
| Utilidad del Ejercicio | 133,410.00 | 200,115.00 | 240,138.00 | 280,161.00 |
| TOTAL DE PATRIMONIO | 1,208,410.00 | 1,533,525.00 | 2,056,663.00 | 2,411,824.00 |
| PASIVO | | | | |
| PASIVO NO CORRIENTE | 566,217.60 | 974,326.40 | 1,109,191.68 | 1,212,889.00 |
| Anticipo de Clientes | 450,000.00 | 675,000.00 | 810,000.00 | 945,000.00 |
| Proveedores | 0.00 | 200,000.00 | 150,000.00 | 100,000.00 |
| Contingencia laboral por Pagar | 50,000.00 | 0.00 | 30,000.00 | 0.00 |
| Cuotas Patronales por Pagar | 16,217.60 | 24,326.40 | 29,191.68 | 34,056.96 |
| Indemnizaciones | 50,000.00 | 75,000.00 | 90,000.00 | 133,832.04 |
| PASIVO CORRIENTE | 1,633,372.40 | 2,604,148.60 | 2,868,545.32 | 3,432,087.00 |
| Cuentas por Pagar | 747,000.00 | 1,197,263.60 | 1,344,600.00 | 1,568,700.00 |
| Acreedores Varios | 70,000.00 | 125,500.00 | 366,000.00 | 647,000.00 |
| Provision de Aguinaldo | 0.00 | 0.00 | 29,899.32 | 12,000.00 |
| Provision de Bono 14 | 45,000.00 | 67,500.00 | 81,000.00 | 94,500.00 |
| Provision de Vacaciones | 25,000.00 | 37,500.00 | 45,000.00 | 52,500.00 |
| Impuestos por pagar | 34,470.00 | 51,705.00 | 62,046.00 | 72,387.00 |
| Prestamos Bancarios | 576,902.40 | 964,680.00 | 700,000.00 | 630,000.00 |
| Participaciones no controladas | 50,000.00 | 75,000.00 | 90,000.00 | 205,000.00 |
| Patrimonio atribuible a los propietarios de la controladora | 85,000.00 | 85,000.00 | 150,000.00 | 150,000.00 |
| TOTAL DE PASIVO | 2,199,590.00 | 3,578,475.00 | 3,977,737.00 | 4,644,976.00 |
| TOTAL PATRIMONIO Y PASIVO | 3,408,000.00 | 5,112,000.00 | 6,034,400.00 | 7,056,800.00 |

