**Finanzas para no financieros**

Formatos a llenar:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **1** | Presupuesto de ventas (precio \* ventas planeadas) | | | | |
|  |  |  |  |  |  |
|  | Precio de venta | | Ventas planeadas | |  |
|  | Primer  semestre | Segundo semestre | Primer semestre | Segundo semestre |  |
| Camisas |  |  |  |  |  |
| Pantalones |  |  |  |  |  |
|  |  |  |  |  |  |
| Producto | 1er. Semestre | 2do. Semestre | | Total |  |
| Camisas |  |  |  |  |  |
| Pantalones |  |  |  |  |  |
|  |  |  |  |  |  |
| Total |  |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **2** | Presupuesto de producción | | | | |
|  | 1er. Semestre | | 2do. Semestre | |  |
|  | Camisas | Pantalones | Camisas | Pantalones |  |
| Ventas Presupuestadas |  |  |  |  |  |
| más inventario final |  |  |  |  |  |
| Necesidad de producción |  |  |  |  |  |
| menos inventario inicial |  |  |  |  |  |
|  |  |  |  |  |  |
| Producción requerida |  |  |  |  |  |

|  |  |  |  |  |  |
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| **3** | Presupuesto de requerimiento de materia prima | | | | |
|  | 1er. Semestre | | 2do. Semestre | |  |
| Producto | M.P. Tela | M.P. Hilo | M.P. Tela | M.P. Hilo | Total |
| Camisas |  |  |  |  |  |
| Pantalones |  |  |  |  |  |
| Total |  |  |  |  |  |
| Costo por metro |  |  |  |  |  |
|  |  |  |  |  |  |
| Total |  |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **4** | Presupuesto de compra de materiales | | | | |
|  | 1er. Semestre | | 2do. Semestre | |  |
| Materia Prima | M.P. Tela | M.P. Hilo | M.P. Tela | M.P. Hilo | Total |
| Requerimiento de producción |  |  |  |  |  |
| Inventario final deseado |  |  |  |  |  |
| Necesidades de comprar |  |  |  |  |  |
| Inventario inicial |  |  |  |  |  |
| Total a comprar |  |  |  |  |  |
| Costo por metro |  |  |  |  |  |
|  |  |  |  |  |  |
| Costo de compra |  |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **5** | Presupuesto de mano de obra | | | | |
|  | 1er. semestre | | 2do. semestre | |  |
|  | Camisas | Pantalones | Camisas | Pantalones | Total |
| Requerimiento de producción |  |  |  |  |  |
| Hrs. requeridas por producto |  |  |  |  |  |
| Total de horas |  |  |  |  |  |
| Costo por hora |  |  |  |  |  |
|  |  |  |  |  |  |
| Total Costo de MOD |  |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 6 | Presupuesto de gastos Indirectos de fabricación | | | | |
| Depreciación |  |  |  |  |  |
| Supervisión |  |  |  |  |  |
| Seguro |  |  |  |  |  |
| Mantenimiento |  |  |  |  |  |
| Accesorios |  |  |  |  |  |
| Energéticos |  |  |  |  |  |
|  |  |  |  |  |  |
| Total |  |  |  |  |  |
|  |  |  |  |  |  |
| Tasa de |  |  | por hora |  |  |
| aplicación |  |  |  |  |  |
|  |  |  |  |  |  |
|  | Horas |  |  |  |  |
| 1er. Semestre Camisas |  |  |  |  |  |
| 1er. Semestre Pantalones |  |  |  |  |  |
| 2do. Semestre Camisas |  |  |  |  |  |
| 2do. Semestre Pantalones |  |  |  |  |  |
|  |  |  |  |  |  |
| Total de Horas |  |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 7 | Presupuesto de gastos de administración y ventas | | | | |
|  |  |  |  |  |  |
| Sueldos |  |  |  |  |  |
| Comisiones |  |  |  |  |  |
| Publicidad |  |  |  |  |  |
| Accesorios |  |  |  |  |  |
| Depreciación |  |  |  |  |  |
| Varios |  |  |  |  |  |
|  |  |  |  |  |  |
| Total |  |  |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 8 | Presupuesto de inventario final | | | | |  |
|  |  |  |  |  |  |  |
| Valuación de los inventarios: |  |  |  |  |  |  |
|  | C.U. | P.U. | Camisas | C.U. | P.U. | Pantalones |
| Tela |  |  |  |  |  |  |
| Hilo |  |  |  |  |  |  |
| M.O. |  |  |  |  |  |  |
| G.I.F. |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| Total |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  | Inv. Final Unidades | |  |  |  |
| Tela |  |  |  |  |  |  |
| Hilo |  |  |  |  |  |  |
| Camisas |  |  |  |  |  |  |
| Pantalones |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

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| --- | --- | --- | --- | --- | --- | --- |
| **9** | Presupuesto de costo de ventas | | | | |  |
|  |  | 1er. semestre | | 2do. semestre | | total |
| M.P. requerida (3) |  |  |  |  |  |  |
| M.O. (5) |  |  |  |  |  |  |
| G.I.F. (6) |  |  |  |  |  |  |
| Costo de producción |  |  |  |  |  |  |
| más Inventario Inicial (BG) |  |  |  |  |  |  |
| Disponible |  |  |  |  |  |  |
| menos inventario final (8) |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| Costo de venta presupuestado |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Estado de Resultados Presupuestado** | |  |  |  |  |  |
|  |  |  |  |  |  |  |
| Ventas (1) |  |  |  |  |  |  |
| Menos costo (9) |  |  |  |  |  |  |
| Utilidad bruta |  |  |  |  |  |  |
| Menos gastos de operación (7) |  |  |  |  |  |  |
| Utilidad de operación |  |  |  |  |  |  |