

Contabilidad de costos

DECIMOSEGUNDA
EDICIÓN



UN ENFOQUE GERENCIAL

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SRIKANT M. DATAR
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Contabilidad De Costos Un Enfoque Gerencial 12 Ed

Ensheng Dong



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CONTENIDO El papel del contador en la organización Introducci n a los t rminos y prop sitos del costo An lisis de costo volumen utilidad Costeo por denes de trabajo Costeo basado en actividades y administraci n basada en actividades Presupuesto maestro y contabilidad por rea de responsabilidad Presupuestos flexibles variaciones y control administrativo Costeo de inventarios y an lisis de capacidad Determinaci n de c mo se comportan los costos Toma de decisiones e informaci n relevante Decisiones de fijaci n de precios y administraci n del costo Estrategia tablero de mando y an lisis de rentabilidad estrat gica Asignaci n de costos Asignaci n del costo coproductos y subproductos Ingresos variaciones en ventas y an lisis de la rentabilidad del cliente Acumulaci n por procesos Desperdicio reproceso y desecho Calidad tiempo y la teor a de las restricciones Administraci n de inventarios justo a tiempo y costeo del flujo hacia atras Presupuest

Contabilidad de costes Alfredo Rocafort Nicolau, Vicent Ferrer Grau, 2012-02-23 Esta revisi n pragm tica de los conceptos fundamentales de la contabilidad de costes tiene un enfoque did ctico motivo por el cual todos los conceptos te ricos y t cnicos que aparecen en ella se acompa an de numerosos ejemplos Desde esta visi n pr ctica del c lculo de costes se ha intentado siempre el m ximo acercamiento posible a la realidad empresarial Adem s de ejercicios num ricos el lector podr encontrar un conjunto de cuestiones en clave de razonamiento

Costos por órdenes de producción y por procesos Guarnizo Cuellar, Fabio, Cardenas Mora, Sandra Milena, 2020-08-09 La contabilidad de costos tiene como finalidad calcular controlar y reconocer los costos de producci n de una organizaci n valorar los inventarios y ser fuente de informaci n interna para controlar planear y fijar los objetivos de la alta gerencia Se trata de un texto con caracter sticas pr cticas para el aprendizaje de los sistemas m s importantes de costeo de productos o servicios rdenes de producci n y costos por procesos que logra las soluciones que precisan las organizaciones para el control el registro de informaci n de los costos la elaboraci n de informes sobre los procesos productivos el uso de activos la planeaci n y la elaboraci n de presupuestos

Cálculo, Análisis Y Gestión De Costes: Guía Práctica Para Su Aplicación En La Empresa Francisco J. Miranda, 2019-02-01 Sistemas de informaci n para la gesti n concepto naturaleza y clasificaci n de costes de materiales y mano de obra dise o de un sistema de c lculo de costes y desarrollo de m todos integradores para calcular costes

Administración financiera Juárez, Fernando, Useche, Alejandro J., Díaz, Johanna, Cárdenas, Yeimy Luis, Martín, Alfonso, Malagón Robayo, Carolina, Bello Rodríguez, Luis Alejandro, Pérez, Carlos Hernán, Paredes, Mario R., Alayón, José Luis, Cifuentes Martínez, Wilson Eduardo, Mariño-Arévalo, Andrés, 2023-09-30 Esta obra ofrece una introducci n a la administraci n financiera en las organizaciones focaliz ndose en sus aspectos l gicos y en la comprensi n de la misma Muestra adem s los diferentes modelos enfoques y tendencias con una exposici n clara y adecuada para sin perder el rigor entender sus conceptos y fundamentos y poder aplicarlos de manera correcta Este texto est dirigido tanto a profesionales como a estudiantes y en general a todos

aquellos que quieran entender los conceptos que fundamentan la administración financiera y su lenguaje. De este modo se utiliza una metodología expositiva centrada en la claridad y comprensibilidad pero al mismo tiempo introduciendo los formalismos necesarios sin perder el rigor y aplicando lo anterior en algunos ejemplos. El libro presenta aspectos fundamentales, enfoques y tendencias y sin pretender ser una obra exhaustiva aborda temas clave en una secuencia temática que comprende los conceptos nucleares, principios, funciones, modelos, stakeholders, control financiero, etc. reas como el mercado de valores, el enfoque de comunidad, la relación con reas como marketing y finalmente con el gobierno corporativo, todo ello con una perspectiva integradora.

Gestión estratégica de la demanda Salazar, Néstor, 2011-03-11. La lectura de este libro presenta una serie de herramientas y recomendaciones que permiten actuar con menor grado de incertidumbre en la construcción de escenarios, condición esencial para una más acertada planeación en el proceso de establecer una aventura empresarial. El mayor atributo de un empresario es precisamente su cercanía con lo que se denomina el alea empresarial, es decir su habilidad principal termina siendo su capacidad de enfrentar los diferentes riesgos inherentes a su actividad con una intuición especial y particular propia de estos creadores de riqueza y progreso social.

Industria de la moda: producción y materiales Carlos Fernando Rojas Navia, 2014-01-01. Esta obra trata a profundidad la administración de la producción y las operaciones para el desarrollo de una colección en la industria de la confección y la moda cuyo fin es ser una herramienta de trabajo para que los lectores puedan materializar una propuesta de vestuario de manera ordenada y rentable para evitar pérdidas económicas por desconocimiento en la gestión de producción. Prt porter expresi n francesa que significa textualmente Listo para llevar son prendas que se producen en serie para satisfacer la necesidad y expectativa de la demanda. Al desarrollar una colección se debe pensar no solo en lo creativo o novedoso que se puede ser, es necesario tener claro que la gestión tiene que generar rentabilidad y beneficiar el proceso que se está llevando a cabo en la programación de materiales y la producción del vestuario. Finalmente lo que se pretende en toda compañía es alcanzar las metas propuestas en ventas, producción y reconocimiento de marca para ser competitivos.

Contabilidad de costos Charles T. Horngren, Srikant M. Datar, George Foster, 1994. **Contabilidad de costos** Charles Thomas Horngren, George Foster, Srikant M. Datar, Alejandro Roberto Rodas Carpizo, 1996. **LEV**, 1999. **Contabilidad de costos : un enfoque de gerencia** Charles T. Horngren, 1980.

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de Contaduría Pública y Dirección de Empresas Aborda temas como la clasificación de costos inventarios mano de obra y costos indirectos además de métodos de costeo y distribución de costos en productos conjuntos Con un enfoque teórico práctico incluye ejercicios y normativas relevantes que constituyen herramientas esenciales para la toma de decisiones estratégicas en entornos empresariales dinámicos Es una guía indispensable para fortalecer competencias en gestión y análisis de costos

Contabilidad de costos enfoque gerencial y de gestión Carlos Fernando Cuevas Villegas, Carlos Enrique Avendaño Espino, Luis Eduardo Cruz Buelvas, Mery Ruby Martínez Moreno, Liliana Angelica Moreno Prieto, 2010

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