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Contabilidad administrativa

Un enfoque estratégico para competir

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La Evaluacion Del Proyecto en la Decision Del Empresario Rubén Valbuena Alvarez, 2000 **ESTADOS FINANCIEROS BÁSICOS 2018 PROCESO DE ELABORACIÓN Y REEXPRESIÓN EPUB** C.P. Juan Carlos Román Fuentes, ESTADOS FINANCIEROS B SICOS 2018 PROCESO DE ELABORACION Y REEXPRESION INTRODUCCION CAPITULO I SISTEMAS DE INFORMACION CONTABLE 1 Conceptos e importancia 2 Sistemas de informacion contable 3 Etapas para la implantacion de un sistema de informacion financiera 4 Normas de informacion financiera 4 1 Normas relacionadas con los sistemas de informacion contable CAPITULO II ESTADOS FINANCIEROS BASICOS CARACTERISTICAS Y OBJETIVOS 1 Estados financieros b sicos 2 Objetivos de los estados financieros b sicos 3 Usuarios de los estados financieros 4 Caracteristicas de los estados financieros 5 Partes que integran a los estados financieros 6 Limitaciones en el uso de los estados financieros 7 Notas a los estados financieros 7 2 Revelacion de politicas contables significativas CAPITULO III EL ESTADO DE SITUACION FINANCIERA 1 Conceptos 2 Objetivos que persigue 3 Formas de presentacion 3 1 Presentacion en forma de cuenta 3 2 Presentacion en forma de reporte 3 3 Presentacion en forma inglesa 3 4 Formas de presentacion segun la NIF B 6 4 Definicion de conceptos b sicos 4 1 Activo 4 2 Pasivo 4 3 Capital contable 5 Clasificacion de los conceptos del estado de situacion financiera 5 1 Clasificacion del activo y pasivo 6 Estructura del estado de situacion financiera 7 Proceso de elaboracion 8 Practicas resueltas 8 1 Ejercicios para resolver CAPITULO IV EL ESTADO DE RESULTADOS INTEGRAL 1 Conceptos 2 Objetivos que persigue 3 Rubros y niveles de resultados 3 1 Definicion de los rubros que lo integran 4 Clasificacion de costos y gastos 5 Opciones para la presentacion del estado de resultados integral 6 Estructura del estado de resultados integral a partir de las opciones de presentacion existentes 6 1 Estructura del estado de resultados integral un solo estado 6 2 Estructura del estado de resultados integral en dos estados 7 Practicas resueltas 7 1 Ejercicios para resolver 7 2 Practica conjunta de estado de resultados y estado de situacion financiera 7 3 Ejercicios para resolver CAPITULO V EL ESTADO DE FLUJOS DE EFECTIVO 1 Conceptos 2 Objetivos 3 Definicion de conceptos 4 Estructura general del estado 5 Mecanismo para su elaboracion 6 Clasificacion de las principales partidas del estado de situacion financiera por tipo de actividad 7 Variaciones de las principales partidas que integran un estado de situacion financiera y repercusiones en el estado de flujos de efectivo 8 Pasos y recomendaciones minimos para la formulacion del estado de flujos de efectivo 9 Practicas resueltas 10 Procedimiento simplificado para elaborar el estado de flujos de efectivo sin necesidad de formular hoja de trabajo 10 1 Ejemplo de utilizacion de las formulas propuestas 11 Ejercicios para resolver CAPITULO VI EL ESTADO DE CAMBIOS EN EL CAPITAL CONTABLE 1 Conceptos 2 Objetivos que persigue 3 Conceptos b sicos 4 Normas de presentacion 4 1 Estructura b sica 4 2 Ejemplos de presentacion 5 Pasos para su elaboracion 6 Practicas resueltas 6 1 Ejercicios para resolver CAPITULO VII PROCESO INTEGRAL DE ELABORACION DE LOS ESTADOS FINANCIEROS BASICOS 1 Consideraciones para su solucion 2 Planteamiento 3 Solucion 3 1 Ejercicios para resolver CAPITULO VIII LA INFLACION Y LA REEXPRESION DE LA

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ESTADOS FINANCIEROS BÁSICOS 2017 C.P. Juan Carlos Román Fuentes ,2017-02-28 En el contenido de esta obra ESTADOS FINANCIEROS BASICOS se realiza un detallado análisis sobre Conceptos objetivos estructura proceso de elaboración formas de presentación y normatividad aplicable al estado de situación financiera estado de resultados integral al estado de flujos de efectivo al estado de cambios en el capital contable y a las notas que les son relativas y que forman parte integrante de los mismos basándose en las Normas de Información Financiera más recientes que ha emitido el Consejo Mexicano de Normas de Información Financiera CINIF y en los boletines aún vigentes publicados en su momento por el Instituto Mexicano de Contadores públicos IMCP Además de casos prácticos para cada ESTADO FINANCIERO BASICO se

incluye pr ctica que ilustra de manera integral el proceso a seguir para la obtenci n de la informaci n Financiera durante un per odo contable

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Costos II Raúl Andrés Cárdenas y Nápoles, 2016-04-21 La Gesti n gerencial de costos constituye una de las obras que ofrecen un cambio acorde con nuestros tiempos pensando en las dificultades de aprendizaje de la materia de contabilidad de costos Cambio que se produce adaptando la Filosof a del Justo a tiempo en lo referente a su impacto en la determinaci n de costos industriales Nuestra portada una manzana dorada refleja la necesidad de satisfacer globalmente las necesidades de informaci n que solicitan los ejecutivos de las empresas para la constante toma de decisiones no para el ma ana sino para el hoy soluciones inmediatas a los problemas planteados y planeaci n oportuna ante diversas alternativas presentadas en los resultados de operaci n de una organizaci n El manejo de cifras en hojas electr nicas con ejemplos de todos los m todos de costos constituye la herramienta principal para ofrecer alternativas las cuales al efectuar el cambio en las cifras expresadas en un estado de resultados y su correspondiente an lisis de costos provocan en forma inmediata los resultados esperados Los formatos presentados en el CD que se incluye constituyen para los contadores administradores inform ticos gerentes jefes de rea y socios de la empresa la soluci n ideal para observar los cambios de precios producci n y ventas la b squeda de niveles ptimos de medici n controles y pol ticas a seguir de todos los involucrados en una empresa en particular adaptando los principios y las sugerencias que son expresados en la consecuci n de los estados financieros expresados El Instituto Mexicano de Contadores P blicos se enorgullece de presentar esta obra del Maestro Ra l Andr s C rdenas y N poles que contin a su acervo literario a favor de los estudiantes de la materia de Costos II brindando un panorama novedoso mediante su m todo SMP adoptando a nuestra realidad la idea central de los japoneses en materia de costos que cobra otra dimensi n al simplificar lo conocido por much simas d cadas en un ahorro de tiempo y esfuerzo hasta 75% de trabajo contable haciendo mucho m s ventajosa y oportuna la informaci n que se produce pudiendo convertir el m todo al costeo tradicional o variable seg n sea el caso para dar cumplimiento a las disposiciones fiscales sobre la materia

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