

Libro De Contabilidad Horngren Harrison Oliver

Introduction to Management Accounting, Chap. 1-14 Accounting Estados contables Plan de Estudios 2005. Licenciatura en Contaduría Los contratos de futuros: gestión financiera y tratamiento contable Contabilidad interna Bibliografía, economía y administración de empresas Libros en venta en Hispanoamérica y España Fichero bibliográfico hispanoamericano Libros de los Estados Unidos traducidos al idioma español Boletín bibliográfico - Centro Catalográfico Centroamericano PCGA en Venezuela Catálogo general de la Biblioteca Luis-Angel Arango Boletín InformESAN Bibliografía mexicana Contaduría pública Ejecutivos de finanzas Mexican-American Review LEV Charles T. Horngren Charles T. Horngren Somoza López, Antonio José Haro Pérez José María Requena Rodríguez Centro Colombo-Americano (Bogotá, Colombia). Biblioteca Mary C. Turner Centro Catalográfico Centroamericano Fernando Catacora Carpio Biblioteca Luis-Ángel Arango Argentina. Dirección General Impositiva

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make the right decisions with horngren sundem stratton horngren sundem stratton s best selling texts emphasize decision making throughout each chapter decision making is introduced in the early text chapters and also appears in many of the text features making managerial decisions boxes critical thinking exercises and more as always students develop a solid understanding of costs and cost behavior and the use of cost information for planning and control decisions not just inventory valuation two text versions enable faculty to select a text that only covers management accounting concepts chs 1 14 or one that includes three chapters of financial accounting review chs 1 17 new onekey provides the convenience of having all text resources in a single location and available in your choice of course management platform blackboard webct and coursecompass onekey also includes ph grade assist on line homework with automatic grading and infinite practice for students

este libro contiene los rasgos fundamentales de los estados contables desde una perspectiva global y asimismo práctica pues a la vez que se exponen los regulados actualmente por las normas contables españolas e internacionales incluye aquellos otros que de forma voluntaria pueden elaborarse se parte de los tradicionales balance de situación y cuenta de pérdidas y ganancias para analizar progresivamente los estados de origen y aplicación de fondos en circulante y tesorería estado de flujos de efectivo así como los de valor añadido y de cambios se ha incorporado también aquella información de carácter social y medioambiental que actualmente ha alcanzado gran protagonismo tanto por parte de los organismos internacionales como por numerosas multinacionales la idea subyacente es que en este tipo de informes aun cuando el objeto es o parece ser muy diferente al económico la metodología utilizada tanto en su elaboración como verificación es contable en definitiva el lector podrá tener una idea más exacta de qué es lo que podemos saber de una empresa a través de su información contable financiera

la finalidad de este libro es reunir el conjunto de conocimientos sobre la cobertura de las investigaciones relativas a la teoría y técnica de la contabilidad de los contratos de futuros financieros desde la década de los setenta las condiciones de los sistemas financieros se han transformado y el cambio ha producido un entorno para las empresas más volátil más competitivo

con nuevas transacciones e instrumentos financieros y agentes económicos más exigentes es decir un incremento en la incertidumbre y en consecuencia mayor riesgo en este sentido el proceso de gestación y desarrollo de los futuros financieros se debe entender como un proceso de creación de contratos de gestión y aseguramiento del riesgo la obra recoge una propuesta de posibles aspectos mínimos sobre el tratamiento contable de los futuros financieros cómo se deben encuadrar estos contratos qué principios contables están más estrechamente relacionados con los mismos cómo se deben registrar a través de las cuentas de orden o por medio de notas en la memoria de las cuentas anuales en suma se dan respuesta a todas estas cuestiones

en un modelo contable convencional de enlace dualista los valores a procesar por la contabilidad interna derivan del conjunto de factores que intervienen en el ciclo económico técnico del ente contabilitario configurándose así con los inherentes al económico financiero los dos subsistemas definen la ortodoxia del diseño y en su complementariedad refuerzan el sistema y proporcionan el sustrato de una adecuada red de flujos de información sea cual fuere el enfoque adoptado y el alcance que se quiera asignar a su quehacer y funciones la constancia a nivel de mero borrador de la reforma en marcha no permite conjeturar respecto de su diseño pero sí apuntar la presunta preterición con que puede quedar la contabilidad interna que ya parece salir totalmente del marco y del pensamiento planificador oficial obviamente se acrecienta la lógica conveniencia de pormenorizar doctrinalmente en el boceto de una estructura básica de contenido y asentar su convergencia con la incorporación de eventuales nuevas tendencias y descripción de contrastadas aplicaciones la presente nueva edición opta por un enfoque teórico práctico con rigurosa y cuidada selección y ordenación de materias y el propósito de hacer de ella un instrumento de interés para teóricos estudiantes y profesionales especialistas su articulación recoge el amplio espectro de materias propias de un curso completo de cálculo análisis y control de costes y resultados en orden a su aplicación a los superiores objetivos de planificación gestión y toma de decisiones por su carácter integrador este manual puede adaptarse indistintamente al desarrollo de un curso completo de las referidas disciplinas o a dos de ellos que complementándose engloben una visión integral de las mismas

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