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Human Resource Management R. Wayne Mondy, Robert M. Noe, 2005 A balance of practical and applied material which also underpins the crucial theoretical concepts that are being applied in today s human resources For undergraduate graduate courses in Human Resource Management **Concepto y prácticas de contabilidad creativa** Ángela Ponga González, 2020 Las pr cticas de contabilidad creativa son utilizadas por las empresas con el objetivo de manipular su informaci n econ mico financiera para conseguir reflejar as una imagen distorsionada de la realidad Han sido muchas las empresas que han utilizado este tipo de pr cticas es el caso de Pescanova Bankia o en fechas menos recientes Enron La contabilidad creativa se materializa en pol ticas contables agresivas o conservadoras y en el alisamiento de resultados En Espa a las empresas tienen la obligaci n de llevar una contabilidad conforme los criterios establecidos en el Plan General Contable que en bastantes ocasiones permite realizar valoraciones y estimaciones introduciendo subjetividad y dando lugar a una flexibilidad que las empresas pueden emplear en pr cticas de contabilidad creativa dentro de lo que las normas permiten Aunque estas pr cticas son legales rozan el l mite con la ilegalidad pudiendo convertirse en un delito En este contexto el trabajo se centra principalmente en describir todos estos conceptos desde un punto de vista te rico que se acompa a de ejemplos concretos para en un cap tulo final aportar un caso real Afinsa Palabras clave contabilidad creativa cuentas anuales subjetividad valoraci n estimaci n imagen fiel pr cticas contables **Delitos de falsedad en estados financieros** Francisco Bernate Ochoa, 2007 *La contabilidad creativa* William Alberto Pirela Espina, 2009 *Contabilidad creativa* Ian Griffiths, 1990-01-01 **Contabilidad creativa** , **Contaduría pública** Yolanda, Álvarez Sánchez, Rubén Darío, Díaz Mateus, 2025-01-01 En un mundo donde las crisis econ micas la desigualdad social y la necesidad de transparencia se entrelazan e impactan profundamente a la sociedad la contadur a p blica ofrece un marco integral vanguardista para la gesti n eficiente y tica de los recursos p blicos Su enfoque hol stico no solo busca garantizar la rendici n de cuentas y la equidad en el uso de los recursos sino anticipar y mitigar riesgos emergentes mediante pol ticas basadas en datos y an lisis rigurosos que facilitan la toma de decisiones estrat gicas La capacidad de enfrentar problemas derivados de las brechas econ micas y los riesgos financieros globales convierte a la contadur a p blica en un campo esencial para la estabilidad y el progreso social Por ello su sistema de conocimiento m s orientado a escenarios interdisciplinarios la convierte en un actor estrat gico que

impulsa la confianza y la integridad en las prácticas financieras a la vez que establece las bases para un desarrollo sostenible y una gestión más equitativa y transparente **Análisis de la fiabilidad de la información contable** Manuel Cano Rodríguez, Manuel Núñez Nickel, 2001

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