

David Noel Ramírez Padilla

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Contabilidad Administrativa David Noel Ramirez Padilla Novena Edicion

David Noel Ramírez Padilla



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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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