

Introducción a la contabilidad

¿De qué manera una empresa puede conocer el estado financiero en el que se encuentra?

La herramienta de la contabilidad, desde su creación hasta su desarrollo actual, se ha posicionado como una práctica necesaria y obligatoria, por lo que debe ser practicada como lo regulan las normas que la rigen. Quien lleve el registro de contabilidad de una empresa, tal y como se encuentra estipulado, podrá conocer la situación financiera en la que se encuentra en cualquier momento que se requiera.

Competencias generales

- Reconocer la contabilidad como la herramienta reguladora de los procesos financieros y contables en la empresa con el fin de llevarla a cabo de una forma ética y responsable.
- Examinar las operaciones contables de una entidad con el fin de utilizar registros de cuentas para un mejor funcionamiento de su contabilidad.
- Analizar las características y la forma de realizar el balance general con la finalidad de tener información actualizada de los movimientos de la empresa y así emitir juicios sobre la operación de una entidad.
- Examinar cuentas y ajustes de los estados contables con la finalidad de realizar el registro de las operaciones de la empresa.

Introducción

¡Bienvenido! A lo largo de estos temas se identificará la evolución de la contabilidad a través del tiempo, las normas que actualmente regulan la técnica contable y los postulados fundamentales que representan los pilares de la contabilidad. Para esto, se analizará el código de ética de la profesión a fin de evitar incurrir en faltas éticas, morales o legales.

Competencias

Reconocer a la contabilidad como una herramienta sistemática y regulada con la finalidad de darle un uso ético y profesional a la práctica contable.

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H. A. Finney



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Curso de contabilidad H. A. Finney,1963 *Curso de contabilidad superior* H. A. Finney,1970 *Curso de contabilidad* Harry A. Finney,Herbert E. Miller,Julián Vázquez Prada,1968 **A Catalog of Books Represented by Library of Congress Printed Cards Issued to July 31, 1942** ,1942 Two Hundred Years of Accounting Research Richard Mattessich,2007-11-15 This is the first and only book to offer a comprehensive survey of accounting research on a broad international scale for the last two centuries Its main emphasis is on accounting research in the English German Italian French and Spanish language areas it also contains chapters dealing with research in Finland the Netherlands Scand

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Proceso ,1990 **La responsabilidad contable en el gobierno corporativo de las sociedades de capital** Olmedo Peralta, Eugenio,2014-01-01 La construcci n de un modelo eficiente de gobierno corporativo ha de ofrecer un tratamiento adecuado al cumplimiento de los deberes contables Pese a ello el tratamiento que los ordenamientos jur dicos ofrecen a la elaboraci n de la informaci n contable resulta incompleto entre otros motivos porque el incumplimiento de los deberes contables no lleva normalmente aparejada una sanci n directa para el sujeto que los incumple Como informaci n sobre la situaci n econ mica y financiera de la sociedad existe un inter s p blico en la contabilidad y sta puede servir como base de juicio que empleen sujetos internos y externos a la empresa para la adopci n de sus decisiones De la disposici n de una informaci n falsa o inexacta al respecto se puede derivar un da o injustificado a la propia sociedad a los socios o a terceros que podr n ejercitar las acciones precisas para el resarcimiento del da o producido Desde una perspectiva preventiva para evitar la producci n de tales da os se pueden prever a trav s de la corporate governance mecanismos de control que reduzcan el riesgo de ofrecer una informaci n err nea Estos controles se podr n ejercitar por parte de sujetos internos o externos auditores a la estructura de la sociedad y tendr n una configuraci n distinta en funci n de que la sociedad adopte una estructura monista o dualista de gobierno Ello nos sit a de frente a una eventual situaci n de concurrencia de culpas puesto que los distintos sujetos que intervienen en el proceso de elaboraci n de la informaci n contable vuelcan su actuaci n sobre el mismo documento las cuentas anuales Resulta por tanto crucial determinar la contribuci n efectiva de cada uno para analizar su grado de responsabilidad en la producci n del da o Memoria Argentina. Ministerio de Justicia e Instrucción Pública,1900 *Boletín judicial* ,1986 **Revista de legislación y jurisprudencia nacional y provincial de la República Argentina** ,1913 **A Catalog of Books Represented by Library of Congress Printed Cards. Supplement: Cards Issued August 1, 1942--December 31, 1947** ,1948 Revista de legislation y jurisprudencia nacional y provincial de la Republica Argentina ,1913 Modelling and Simulation in Management Sciences Joan Carles Ferrer-Comalat,Salvador Linares-Mustarós,José M. Merigó,Janusz Kacprzyk,2019-03-18 This book includes a collection of selected papers presented at the International Conference on Modelling and Simulation in Engineering Economics and Management held at the Faculty of

Economics and Business at the University of Girona Spain 28 29 June 2018 The conference was organized by the Association for the Advancement of Modelling and Simulation Techniques in Enterprises AMSE and the University of Girona with the aim of promoting research in the field of modelling simulation and management science This book presents original research studies related to fuzzy logic soft computing and uncertainty as well as a number of papers in the field of bibliometrics in social sciences Presenting new advances in these areas with a special focus on management economics and social sciences It is of great interest to researchers and Ph D students working in the field of fuzzy logic soft computing uncertainty and bibliometrics

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