

Asiento De Aportacion De Capital

María Del Rosario Álvarez Rocha, José Antonio Morales Castro

Contabilidad. Análisis de Cuentas ,

Contabilidad de Sociedades Supuestos Practicos María del Carmen Norverto Laborda, 2003-02

Contabilidad de Sociedades María Del Rosario Álvarez Rocha, José Antonio Morales Castro, 2014-10-21 En la Contabilidad de Sociedades se produce la información financiera que muestra los efectos que deben registrarse en los estados financieros como consecuencia del comportamiento de una sociedad determinada que resulta de un proceso de apertura, fusión, liquidación, transformación, consolidación, o que adopta mecanismos de negocios específicos como es el caso de la franquicia. Esta información financiera está enmarcada en las NIF y los aspectos legales que guían los procesos de funcionamiento de las sociedades. Dentro de los procesos que desarrollan las sociedades, por ejemplo, la disolución y la liquidación, se dicen que son dos etapas que se presentan de manera separada.

Contabilidad de Sociedades, 4a. Ed. Joaquín Andrés Moreno Fernández, 2014-10-21 “Esta obra —dice el autor— resulta primordial no solo para los estudiantes que continúan incrementando sus conocimientos de contabilidad financiera, sino también para quienes, como profesionales y ejecutivos, quieran reafirmar sus conocimientos con base en la doctrina actual que se ha incorporado a la técnica contable.” Joaquín Moreno Fernández presenta la Serie de Contabilidad Financiera, deseoso de ofrecer sistemáticamente los avances que se han logrado en la información financiera, para que, de esta manera, sea posible alcanzar la excelencia profesional.

Jurisprudencia civil Spain. Tribunal Supremo, 1899

Técnica contable - Novedad 2023 Josep Ristol Debar, Roser Pujol Bigas, 2023 Contenido Empresa y contabilidad El método contable: las cuentas La información contable El ejercicio contable El Plan General de Contabilidad de Pymes Compra y venta de mercaderías. El IVA Gastos e ingresos diversos El Activo inmovilizado Medios de pago y financiación bancaria Operaciones de cierre del ejercicio Proyecto Anexo normativa curricular

Tratado jurídico-mercantil-contable Enrique Lanfranco y Casanovas, 1922

Compra y venta de mercaderías. El IVA (Técnica contable) ,

Plan General de Contabilidad y PGC de PYMES comentados Jesús Omeñaca García, 2017-07-25 Obra que comenta los aspectos contables y scales, cuenta por cuenta, respondiendo a los posibles interrogantes que puedan surgir en su

aplicación.

Contabilidad general y tesorería Laura Gabarda Polo,1998

Colección legislativa de España Spain,1901

Curso básico de contabilidad financiera Hernández García Elpidio,2022-03-04 El registro de los hechos económicos surge como una necesidad de las mismas actividades económicas, con el comercio surgieron el alfabeto y los números, indispensables para el registro de las operaciones económicas. Desde su origen la contabilidad surge como necesidad inherente de la actividad económica para el registro de la misma y, hoy en día, se le reconoce la importancia que tuvo desde sus inicios, pues se encarga de registrar los hechos económicos. Actualmente se utilizan las Normas de Información Financiera (NIF) como base para el registro de las operaciones, y se han adoptado algunos criterios de finanzas, los que al parecer no son muy adecuados, como los métodos de valuación de inversiones. Es necesario, simplificar las normas como algo sencillo, pues se trata de registrar los hechos económicos, las operaciones tal como ocurren, en forma objetiva y no buscar predecir el futuro. En todas las ramas de la ciencia se registran hechos, la meteorología se basa en hechos pasados para predecir fenómenos futuros, pero la contabilidad quiere rebasar a la meteorología económica en una forma dogmática. Esto que ya ocurre, es propio de las finanzas y de la valuación de inversiones. La contabilidad es la técnica que guía el registro de los hechos económicos, y ayuda al estudio de los aspectos micro y macroeconómicos. Se debe pugnar porque la contabilidad se apoye sobre los conceptos económicos, considerándola como parte de la economía, en general, pues se ganaría mucho más con ello y se enriquecerían ambas en beneficio de la ciencia y la sociedad. Con la aplicación de las Normas de Información Financiera (NIF), toma relevancia el estudio más a fondo de los conceptos económicos para aplicarlos al registro de los hechos económicos.

Jurisprudencia civil Spain. Tribunal Supremo,1934

Estado de cambios en el patrimonio neto y estado de flujos de efectivo Núria Arimany i Serrat,2010-03-22 La finalidad básica de este libro es realizar un análisis, tanto desde un punto de vista teórico como práctico, de los dos nuevos estados contables. El Estado de Cambios en el Patrimonio Neto (ECPN) y el Estado de Flujos de Efectivo (EFE). Se describen y definen con claridad los objetivos de estos dos documentos contables. Se describe paso a paso la metodología, su utilidad e interpretación. Utiliza un lenguaje claro y sencillo. Con ejercicios prácticos al final de cada capítulo.

Curso Básico De Contabilidad Financiera: Aspectos Esenciales Para Contadores Y No Contadores Ángeles Cámara Sánchez,2023-02-01 PRESENTA LOS CONOCIMIENTOS BASICOS DE LA CONTABILIDAD FINANCIERA DESDE LOS INICIOS DE LA CONTABILIDAD HASTA LLEGAR A LAS NORMAS DE INFORMACION FINANCIERA DE UN MODO SISTEMATICO Y PRECISO APLICA LOS CONCEPTOS ECONOMICOS UTILIZADOS EN LAS NIF DESCRIBIENDO EL PROCESOS CONTABLE Y SUS ELEMENTOS.

Construcción de Asientos (Contabilidad) ,2007

Contabilidad de las entidades aseguradoras. Economía del seguro M^a Isabel de Lara Bueno, Antonio José Fernández Ruiz, 2024-05-23 Las entidades aseguradoras están sometidas a una normativa contable específica dada las peculiaridades de estas organizaciones empresariales. Estas desempeñan un rol fundamental tanto en el ámbito económico como en la preservación de la estabilidad financiera, debido a la naturaleza inherente de sus operaciones. De forma clara y didáctica esta obra muestra la naturaleza de la actividad económica desarrollada por las entidades aseguradoras poniendo de manifiesto las características propias de la misma para, una vez expuestas, adentrarse en la contabilidad de este tipo de entidades, destacando los elementos claves de ésta, como los principios contables, las normas de valoración, los estados contables, etc., con todas sus singularidades. Todo el contenido teórico está complementado más de 30 casos prácticos resueltos, 70 cuestionarios tipo test y 35 casos de desarrollo. Sus autores, docentes universitarios y estudiosos de la Economía del Seguro, proponen este texto a estudiantes universitarios de ciencias actuariales, profesionales del mundo del seguro, y a todo aquel interesado en adentrarse y conocer la actividad económica que desarrollan las entidades aseguradoras, y la contabilidad que éstas deben elaborar.

Teorías de contabilidad general y de administración privada Antonio Sacristán y Zavala, 1918

La contabilidad triangular o de partida triple Antonio Arjona Brescolí, 2013-06-12 Tras seis siglos utilizando el debe y el haber en la contabilización de los hechos contables, la presente obra plantea la esquematización y descripción de una mejora sistémica de la contabilidad de partida doble, dando un salto discreto y evolucionando hacia la creación y desarrollo de la contabilidad triangular o de partida triple. La revolucionaria aportación del libro da un nuevo enfoque a la contabilidad tradicional, añadiendo una tercera partida al asiento diario. Esto permite obtener información más precisa y detallada del movimiento de flujos de efectivo de una empresa, a la vez que consigue elaborar el estado de flujos de efectivo de una forma totalmente novedosa e inédita, mejorando así el seguimiento, la evolución histórica y el análisis de dicho estado. El valor añadido que aporta la contabilidad triangular al generar nueva y relevante información de los flujos de efectivo choca paradójicamente con la facilidad de comprensión y aplicación de la misma, por lo que resultará altamente atractiva a los usuarios de la información contable y, por extensión, a los potenciales destinatarios de esta obra: profesionales y académicos relacionados con las finanzas y la contabilidad.

Contabilidad Charles T. Horngren, 2003 Hoy, la docencia de la contabilidad significa ayudar a que los estudiantes naveguen en un mundo de negocios cambiante.

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