

Presupuesto Maestro En Excel

DE LA PEÑA GUTIERREZ, ALBERTO

CONTABILIDAD DE COSTOS UN ENFOQUE GERENCIAL Charles T. Horngren, George Foster, Srikant M. Datar, 2007

CONTENIDO: El papel del contador en la organización - Introducción a los términos y propósitos del costo - Análisis de costo-volumen-utilidad - Costeo por órdenes de trabajo - Costeo basado en actividades y administración basada en actividades - Presupuesto maestro y contabilidad por área de responsabilidad - Presupuestos flexibles, variaciones y control administrativo - Costeo de inventarios y análisis de capacidad - Determinación de cómo se comportan los costos - Toma de decisiones e información relevante - Decisiones de fijación de precios y administración del costo - Estrategia, tablero de mando y análisis de rentabilidad estratégica - Asignación de costos - Asignación del costo : coproductos y subproductos - Ingresos variaciones en ventas y análisis de la rentabilidad del cliente - Acumulación por procesos - Desperdicio, reproceso y desecho - Calidad, tiempo y la teoría de las restricciones - Administración de inventarios, justo a tiempo y costeo del flujo hacia atrás - Presupuest ...

Costos Y Presupuestos Con Base en Tareas Francisco J. Toro,

Costeo con base en procesos productivos - 4ta edición Francisco J. Toro López, 2023-02-17 Este libro está dirigido a los administradores y directores de sistemas de producción de empresas que requieran planear, programar y manejar la información contable y financiera de sus sistemas de producción, con base en una metodología conocida por sus siglas en inglés ABC (Activity Based Costing); por lo cual, el autor asume que los lectores ya están familiarizados con los conceptos generales de los sistemas de Contabilidad de Costos, Finanzas y diversos procesos productivos. Tiene como objetivo general, desarrollar en los responsables de estos procesos, ya sea de productos o de servicios, habilidades para aplicar herramientas de planeación y control de sus costos y aplicar criterios que juzguen en mejor forma sus resultados, contando con el apoyo de herramientas computarizadas. En esta nueva edición, compuesta por 6 capítulos, se ha modificado la explicación de los ejemplos en los que se usó la herramienta Excel de acuerdo con los cambios y adiciones que trae la versión 2019. Además, se pretende que el lector haga uso de estas herramientas de Tecnologías de Información (IT en inglés) que le facilitan el manejo de los costos y recursos financieros de una empresa, que incluye la elaboración de presupuestos, ajustar cifras presupuestadas y reales y preparar nuevas ideas y proyectos de producción de bienes o servicios. Eventualmente, el lector reconocerá las diferencias entre métodos tradicionales de costos y el método de contabilidad de costos ABC. Incluye - Orden

e importancia de los temas de planeación y desarrollo de las estrategias de implantación de la metodología ABC. - Explicación en forma paralela de la relevancia de conocer las singularidades y componentes críticos de los factores que intervienen en la determinación de un precio a un producto o servicio. - Casos y ejemplos hechos en Excel. - Estudio de problemas propios al evaluar el alcance y estimar las ventajas de un sistema de costos más preciso y acorde con las nuevas metodologías de mejoramiento de la producción.

Introduction to Management Accounting, Chap. 1-14 Charles T. Horngren, Gary L. Sundem, William O. Stratton, 2005
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).

Costos ABC y presupuestos Toro López Francisco J, 2016-01-01 El Costeo Basado en Actividades (ABC, sigla de Activity-Based Costing) busca asignar a los productos y servicios los costos de los recursos y las actividades involucradas en su fabricación. Esta metodología de costeo asigna mayores costos indirectos a los costos directos de un producto o servicio, su aplicación y análisis en el tiempo permite a gerentes tomar decisiones sobre precios y procesos que lleven, en últimas, al incremento de la rentabilidad empresarial. La segunda edición de Costos y Presupuestos ABC enseña a los lectores a desarrollar habilidades en la planeación, aplicación y control de herramientas de costeo ABC con el apoyo de las tecnologías de información. El libro enseña a diseñar y aplicar sistemas de costeo, financiación y presupuesto de procesos productivos; programar y asignar costos a procesos; realizar esquemas de costos y utilidades; producir informes de producción; y a controlar y analizar líneas de producción con gastos compartidos. La obra incluye ejercicios prácticos creados con Microsoft Excel y los resultados siguen las recomendaciones de las NIIF (Normas Internacionales de Información Financiera). Este es un texto útil para estudiantes de pregrado y posgrado de Administración de Empresas, Ingeniería Industrial, Economía, Finanzas y Contabilidad, así como para el autoaprendizaje, y se convierte en texto de referencia para administradores y directores de producción que requieran planear y manejar información de costos. Incluye - La hoja electrónica como herramienta de planeación y control. (Ejemplos con Microsoft Excel). - Administración de costos e inventarios bajo la filosofía Just-in-Time. - Procedimiento para diseñar una aplicación de costos y presupuestos con Microsoft Access. - Ejercicios con

Microsoft Excel disponibles en el SIL. Contenidos en el Sistema de Información en Línea (SIL) Al final del libro encontrará el código para ingresar al Sistema de información en Línea - SIL - donde podrá encontrar los archivos en Excel que se utilizan a lo largo del libro, en los cuales, además del ejemplo resuelto, se incluyen ejercicios complementarios de la situación que se está estudiando. ¿Cómo descargar el contenido SIL? Clic [aquí](#) va para ver el proceso de descarga del contenido SIL

MF1782_3 - Procesos económicos-financieros en establecimientos de producción y venta de productos de pastelería

Antonio Gálvez Pulido,2015-07-16 Una vez finalizado el Módulo será capaz de realizar la gestión económico-financiera de un establecimiento de pastelería. Podrá diseñar y gestionar el presupuesto de una unidad de pastelería, poniendo en marcha y aplicando el control presupuestario y estableciendo y aplicando medidas correctoras para la mejora del negocio. Registrará operaciones contables de un establecimiento o departamento de pastelería según la normativa vigente en base a una correcta recepción y control de la documentación. Analizará la gestión y control de las cuentas de clientes, desarrollando las operaciones que le son inherentes, con el fin de lograr liquidar en tiempo y forma los saldos de los mismos. Desarrollará las operaciones de liquidación de los saldos con proveedores y de gestión de tesorería y control de cuentas de cajas y bancos, realizando las comprobaciones necesarias con la precisión y exactitud requeridas, con el fin de evitar situaciones de insolvencias financieras. Analizará y controlar los resultados obtenidos por un establecimiento, área o departamento de pastelería, con la intención de optimizar los mismos en periodos venideros.

UF1091 - Cuentas contables y financieras en restauración Antonio Gálvez Pulido,2015-04-08 La finalidad de esta Unidad Formativa es enseñar a diseñar y ejecutar procesos de control presupuestario, así como recibir, controlar y contabilizar todos los documentos de naturaleza administrativa, económica o financiera relacionados con establecimientos, áreas o departamentos de restauración, satisfaciendo en todo momento las obligaciones administrativas, contables y fiscales que le sean de aplicación. Para ello, se analizará el diseño y la gestión de presupuestos, las operaciones contables y también se estudiará la tipología de las empresas y los tributos en restauración.

Pronóstico de ventas Héctor Gutiérrez,2025-07-15 Muchas empresas tienen la necesidad de pronosticar sus ventas. Requieren identificar el nivel posible de alcanzar, para fijar sus propias metas empresariales, iniciar el proceso presupuestario y confeccionar su Presupuesto Maestro. En este libro se presentan variadas técnicas para pronosticar, desde las más sencillas que proyectan el nivel de ventas, a las más avanzadas que pronostican la estacionalidad, la tendencia y el ciclo de negocios. Lo último permite detectar cambios en la tendencia, especialmente relevante cuando las perspectivas económicas se tornan desfavorables. Se presentan técnicas de pronóstico que pueden aplicarse en Excel. Para guiar su aprendizaje, se provee enlaces a variados recursos descargables, incluyendo planillas Excel con ejemplos demostrativos, videos con clases explicativas y tutoriales. Además, podrá usar los Excel demostrativos como plantillas para sus propios pronósticos.

Costos empresariales Omar Eduardo Castelblanco, 2019-01-01 En el contexto financiero de las PYMES existen serias dificultades para identificar, agrupar, calcular y asignar los costos a los productos y servicios; esto impide adoptar decisiones para: a) estructurar un sistema de costeo que permita obtener el precio unitario en el portafolio, y b) ejecutar planes de mejora continua para el control y seguimiento, convirtiendo los egresos en productividad. En un lenguaje sencillo, práctico y concreto, esta obra interpreta las necesidades de las empresas para utilizar eficientemente los recursos disponibles y facilitar la identificación de costos en cualquier entidad. La gerencia requiere de información puntual para decidir sobre sus costos y rendimientos económicos, razón por la cual se define y determina la relevancia de los egresos, y se establecen los parámetros para costear en cualquier clase de entidad, poniendo especial énfasis en los servicios y presentando ejercicios con casos de aplicación objetiva e inmediata. Dirigido a estudiantes y profesionales de Contaduría, Finanzas, Administración e Ingeniería y personas vinculadas al campo empresarial.

Presupuesto sistémico Enrique Herrscher ,2013-04-15 ¿Qué es más importante: la estrategia o su implementación? Inútil pregunta: no sirve ni una mala estrategia, por bien que esté implementada, ni la tan común buena estrategia mal implementada. Es a ese segundo caso que está dedicado El Presupuesto Sistémico. Se basa en la cantidad de emprendimientos y pequeñas o medianas empresas que, tras una buena idea, fracasan al implementarla. De inicio, nos sorprende con una aseveración: las estrategias no se implementan al nivel del Plan Estratégico! Recién se concretan al incluirlos en un presupuesto anual, que incorpore al funcionamiento habitual las innovaciones y los cambios. O sea: no el presupuesto “a la antigua”, con normas burocráticas y metas rígidas, ni la simple planilla Excel llena de números, sino un Plan Operativo en el cual todo esté relacionado, basado en sólidas “estrategias de implementación de las estrategias”. Solamente así podrá el emprendedor o pequeño empresario verificar (antes de acometerlos) que sus planes no son imposibles de cumplir. De igual modo, podrán los socios fundadores ir desligándose del “día a día”, entregándole a los operadores un plan que, al menos “en principio”, sea comercial, administrativa, ética y financieramente viable. Enrique G. Herrscher es titular de CAPSIST, Centro para la Acción y Pensamiento Sistémicos (www.capsist.com). Ha sido presidente de la International Society for the Systems Sciences; director de Administración de empresas medianas; director financiero de Standard Electric Argentina; y decano de la Escuela Superior de Administración de IDEA. Fue y es docente de diversas universidades públicas y privadas, y es autor de numerosos artículos y once libros.

Proyecto empresarial DE LA PEÑA GUTIERREZ, ALBERTO, 2005-01-01 Esta obra pretende facilitar la labor del alumno, o del emprendedor, a la hora de afrontar la dura, a la vez que ilusionante, tarea de desarrollar un proyecto de empresa a partir de una idea de negocio. Para ello se parte de un mapa conceptual que trata d

Introducción a la Informática Con Microsoft Office Xp Y 2000 ,2004 El método práctico y el marco conceptual en el que se presenta este libro harán que el lector domine como un profesional todos los aspectos del software de Microsoft Office en

sus versiones XP y 2000: Word, Excel, PowerPoint, Access y Outlook. En cada uno de los ejercicios se proporcionan sugerencias para mejorar los conocimientos adquiridos y aplicarlos en su vida personal y profesional. El libro también incluye un capítulo sobre conceptos de computación, otro acerca de Microsoft Windows en el que se estudia la interfaz y todos los complementos que ofrece este sistema operativo; y uno más sobre Internet donde se explica cómo sacar provecho a todo lo que la red de redes nos ofrece. Los autores han creado, en cada una de las aplicaciones, un conjunto de ejercicios con grados crecientes de dificultad, que ofrecen la máxima flexibilidad y variedad. Los ejercicios aprovechan y aplican uno de los aspectos sobresalientes de la suite de Microsoft Office: la integración entre aplicaciones y con la World Wide Web.

Evaluaciones nacionales del rendimiento académico Volumen 3 Vincent Greaney, Thomas Kellaghan, 2016-03-23
Implementing a National Assessment of Educational Achievement, the third volume in the five-part National Assessments of Educational Achievement series, focuses on practical issues in the implementation of a national assessment. These include the representation of key educational stakeholders, required personnel and facilities, and the sequence of administrative activities in implementing an assessment. Particular attention is focused on sampling, such as defining the population to be assessed, elements of sampling theory, and the selection of schools and students to take part in an assessment. Readers are guided through the selection of a sample by working on a set of concrete tasks presented in the text, using data files in an accompanying CD. One section of Volume 3 is devoted to typical tasks involved in preparing, validating and managing data. Users are expected to develop competence in data preparation skills by carrying out the practical exercises in the CD. They are also shown how to complete important pre-analysis steps such as compute survey weights, calculate means and their sampling errors, and how to deal with non-responses and oversize and undersize schools. This volume is intended primarily for teams who are responsible for conducting national assessments and graduate students interested in technical aspects of large-scale surveys.

José Vasconcelos Claude Fell, 1989

Aprendizaje de habilidades matemáticas fundamentales en estudiantes de grado tercero de Colombia mediante aplicativos en Excel MARCO TULIO MORALES, GUSTAVO DELGADO, ERIKA ANAY RODRÍGUEZ, 2024-07-31
La presente obra es de una investigación doctoral donde se analizó si el uso de aplicativos diseñados en la hoja de cálculo Excel ayuda al aprendizaje de habilidades matemáticas fundamentales, en una muestra de 60 estudiantes de grado tercero de la Institución Educativa Barrio Olaya Herrera, distribuidos en 30 estudiantes del grupo experimental y otros 30 estudiantes del grupo de control, en la cual se plantea un proceso de investigación desde un enfoque cuantitativo, con diseño cuasiexperimental, estudio transversal y alcance correlacional. Para ello, se hizo un análisis estadístico de los resultados obtenidos en la preprueba y la posprueba utilizando como instrumento las pruebas EGMA (Early Grade Maths Assessment) para obtener los datos que permitieran comprobar la incidencia de los aplicativos diseñados en la hoja de cálculo Excel en el

aprendizaje de las habilidades matemáticas fundamentales. Los resultados mostraron un impacto positivo en el grupo experimental al obtener puntajes significativamente mayores respecto al grupo de control, demostrando que los aplicativos en la hoja de cálculo fortalecieron las habilidades matemáticas fundamentales, generando interacción tecnológica, al tiempo que motivó el aprendizaje desde la autonomía, autogestión, resignificación y adaptabilidad a un contexto socioeconómico con pocas oportunidades de acceso a las TIC.

PROYECTOS CON LINEAMIENTOS DEL PMI. FRANCISCO J. TORO LOPEZ, 2017-01-01 Gerenciar proyectos es una destreza fundamental para aquellos que buscan funcionar exitosamente. Hoy en día el gerente de proyecto tiene a su alcance las tecnologías de la información y la comunicación (TIC) para estructurar, planear, ejecutar y controlar proyectos. En este libro el autor explica cómo planear, evaluar y controlar proyectos con la ayuda del software de Microsoft –Excel 2016 y Project 2016– dentro de los lineamientos del Project Management Institute (PMI). Está conectado con Gestión de proyectos con enfoque PMI, del mismo autor pero contiene una visión más amplia de los procesos de evaluación y control dentro de un esquema de gestión integrada. Esta obra sirve como texto guía para estudiantes de Administración, ingenierías y, en general, todos los interesados en acceder a una mirada práctica de la gerencia de proyectos. Incluye Material de apoyo en el Sistema de Información en Línea (SIL). Microsoft Project Online y administración de proyectos a través de Internet. Referencias a conceptos del Project Management Institute (PMI) sobre los grandes grupos de procesos en la gerencia de proyectos. Contenidos en el Sistema de Información en Línea (SIL) Al final del libro encontrará el código para ingresar al Sistema de información en Línea – SIL – donde podrá encontrar los archivos que se utilizan a lo largo del libro, que complementan a la situación que se está estudiando.

Word 2010 Pierre Rigollet, 2011

Crónicas, 1998

Obras, 4 Luis de Granada, 1730

La ortografía de Tarzán Javier H. Murillo, 2016 Herramientas para aquellos que quieren escribir mejor. Pensado en principio como un instrumento para que los profesores de las materias de Comunicación Escrita y Oral del CESA trabajaran con sus estudiantes de los primeros semestres de la carrera de Administración de Empresas.

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