

Contabilidad para todos



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Elpidio Hernández García



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Contabilidad Para Todos:

Contabilidad Para Todos H A Rodriguez Brito, LIC, 2010-02-01 CONTABILIDAD PARA TODOS es eso mismo Contabilidad para todos Para Estudiantes Trabajadores de oficinas ingenieros abogados que tienen que presentar proyectos a sus clientes due os de peque os y grandes negocios y p blico en general El objetivo del libro no es formar contadores pero s ense ar que la Contabilidad no es un tab o asunto extra o al que se rehuye por no conocer que es y como es que se trabaja en ella Para estudiantes de Contabilidad Econom a Administraci n de Negocios y similares depu s de estudiar mas bien leer este libro estar n capacitado a s para avanzar en sus studios a niveles superiores con una base muy firme de los conceptos b sicos de la Contabilidad Los libros de texto cl sicos sin quitarle su importancia y necesidad a veces alargan demasiado la explicaci n de conceptos que en realidad con muchas menos palabras se pueden explicar con igual resultado en el proceso de aprendizaje Eso hace este libro Para las personas que trabajan en oficinas de empresas en los departamentos de contabilidad compras ventas y otras reas este libro les provee de los conocimientos fundamentales necesarios para poder realizar su trabajo con eficiencia y calidad ayud ndolos a mejorar sus actuales posiciones y salario Para los due os de negocios que por circunstancias de la vida no pudieron estudiar contabilidad este libro los capacitar en muy breve tiempo con los conocimientos que necesitan para poder interpretar los Estados Financieros que les presentan sus contadores y que hasta ahora no pod an entender y por eso m s bien rehu an por no saber nada de lo que significaban Tambi n para los Abogados Ingenieros y Profesionales relacionados con los negocios este libro les ayuda a prerar sus proyectos con conceptos y datos que sin el conocimiento de los conceptos b sicos de la Contabilidad no podr an hacer Para personas que quieren preprarse r pidamente para empezar a trabajar en el campo de contabilidad este libro les ayudar a prepararse en muy breve tiempo para encontrar un buen trabajo en cualquier empresa A estudiar y a triunfar Todo est en sus manos Por el lado conceptual este libro enfatiza el dominio de todos aquellos conceptos que son la base de la contabilidad como son ACTIVO PASIVO CAPITAL INGRESOS Y GASTOS DEBE HABER CUENTA y de las ecuaciones que controlan el proceso de la contabilidad y la interpretaci n de su producto final como son el Balance General o Estado de Situaci n y el Estado de Ganancias y P rdias o Estado de Resultado ACTIVO Todo aquello que la empresa posee Efectivo en Caja o en Bancos Maquinarias y Equipos edificios Cuentas por Cobrar a sus Clientes y cualquier otro valor que la empresa posea y que pueda usar en sus operaciones o amortizar en el futuro PASIVO Todas las obligaciones o deudas que la empresa tiene con sus proveedores y otrs acreedores como son Cuentas por pagar a Proveedores Impuestos y Contribuciones por Pagar al gobierno nacional provincial o estatal condal o municipal Pr stamos por pagar al Banco u otras instituciones financieras y cualquier otra obligaci n que tenga la empresa por pagar o amortizar CAPITAL al valor neto que posee la empresa y que debe a sus due os El Capital es un Pasivo muy especial de la empresa INGRESOS Todas las entradas de dinero generadas por las Ventas de la empresa y otras Fuentes como son Intereses Ganados Donaciones Recibidas Etc GASTOS El consumo de recursos de la empresa Gasto es igual a

consumo o desaparición física de los recursos de la empresa. Es cuando la empresa paga por servicios o materiales que se consumen y no hay ninguna posibilidad de volver a usar. DEBE Y HABER. A estos conceptos se le dedica una buena parte del libro para que se comprenda el uso e importancia de los mismos. El concepto de DEBE y HABER está asociado a las CUENTAS, pues son sus VALVULAS de entrada y salida de valores para determinar el saldo de las mismas.

Contabilidad para todos: Introducción al registro contable Manuel Rajadell Carreras, Oriol Trullàs Pardo, Pep Simo, 2014-01-03. La razón de este libro desde una perspectiva didáctica es presentar un manual práctico para que pueda entenderse como funciona la contabilidad. Se trata de explicar de manera amena y sencilla los mecanismos propios de la contabilidad. En las estanterías de las librerías hay muchos manuales que tratan lo mismo que este, pero a los de experiencia docente y de feedback con el alumnado nos ha impulsado a escribir este libro con la pretensión de ofrecer un contenido más ameno, digerible y práctico a la vez. El alumno encontrará una introducción a los conceptos claves de la normalización contable y los mecanismos aplicados. Entender cómo se construye un Balance de Situación y una Cuenta de Resultados en base a sus partidas constitutivas más comunes para las PYMES españolas. Como parte central del libro se presentan supuestos de asientos de todo tipo dirigidos a estudiantes o interesados en la aplicación práctica de las técnicas contables.

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