

Solucionario Contabilidad Horngren Harrison Octava Edicion

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hoy la docencia de la contabilidad significa ayudar a que los estudiantes naveguen en un mundo de negocios cambiante

el análisis financiero es de gran importancia para el correcto funcionamiento de la empresa y básico en el control del cumplimiento de planes así como en el estudio de los resultados empresariales pues posibilita la toma de decisiones eficientes con el fin de garantizar el empleo racional de los recursos materiales humanos y financieros esta obra contribuye a que la administración de la empresa pueda interpretar la información financiera y medir el progreso mediante la comparación de los resultados alcanzados con las operaciones planeadas y los controles aplicados a su vez conocer la capacidad de endeudamiento rentabilidad y fortaleza o debilidad financiera lo cual facilita el análisis de la situación económica para la toma de decisiones

la finalidad de este libro es reunir el conjunto de conocimientos sobre la cobertura de las investigaciones relativas a la teoría y técnica de la contabilidad de los contratos de futuros financieros desde la década de los setenta las condiciones de los sistemas financieros se han transformado y el cambio ha producido un entorno para las empresas más volátil más competitivo con nuevas transacciones e instrumentos financieros y agentes económicos más exigentes es decir un incremento en la incertidumbre y en consecuencia mayor riesgo en este sentido el proceso de gestación y desarrollo de los futuros financieros se debe entender como un proceso de creación de contratos de gestión y aseguramiento del riesgo la obra recoge una propuesta de posibles aspectos mínimos sobre el tratamiento contable de los futuros financieros cómo se deben encuadrar estos contratos qué principios contables están más estrechamente relacionados con los mismos cómo se deben registrar a través de las cuentas de orden o por medio de notas en la memoria de las cuentas anuales en suma se

dan respuesta a todas estas cuestiones

este libro surge como respuesta a la necesidad de docentes estudiantes y profesionales de contar con una obra que aborde las finanzas empresariales desde una perspectiva integral y sistémica a diferencia de otras obras sobre el tema esta es el resultado del diálogo constructivo y el trabajo colectivo de un grupo de autores con perspectivas profesionales y académicas diferentes e ideas complementarias acerca de la gestión y el análisis financiero empresarial el modelo integral de análisis financiero tiene como objetivo principal facilitar la experiencia de aprendizaje para docentes y estudiantes

en esta nueva edición de contabilidad de horngren harrison bamber y juárez valdés se destaca la importancia de la información financiera para la toma de decisiones para ello cada capítulo viene acompañado por una serie de casos en donde se presenta el valor de la información contable su operatividad y su impacto al tomar decisiones económicas en la empresa para una mejor comprensión del libro se excluyeron los temas que representan alguna dificultad para el estudiante y sólo obstaculizan el correcto entendimiento de las técnicas contables tal es el caso del manejo del impuesto al valor

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