

MANAGERIAL ACCOUNTING

FIFTH EDITION

JAMES JIAMBALVO



Managerial Accounting James Jiambalvo 5th Edition 1st

Robert R. Redfield



Managerial Accounting James Jiambalvo 5th Edition 1st:

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Introducción a la Contabilidad para la Toma de Decisiones Estimación y Aplicación Ahmad H Juma'h. Ph. D., CPA, 2015-04-21 La informaci n de contabilidad adecuada y precisa es esencial para todas las decisiones gerenciales y financiera Los gerentes preparan informes financieros para el uso interno y externo El uso preciso de los datos y la selecci n de los m todos de contabilidad relacionados con las estimaciones y mediciones de rendimiento de las empresas aumenta la fiabilidad de los informes financieros La utilizaci n precisa de los datos no se refiere s lo a los principios y directrices de contabilidad depende de otras cuestiones tales como la preparaci n la creencia y la tica de los contadores Diversos factores que incluyen cuestiones relacionadas con la educaci n y el punto de vista de los contadores influyen la tica de los contadores Los temas relacionados a la cadena de valor influyen en la toma de decisiones de contabilidad La independencia de los contadores es una cuesti n importante para mantener los informes de contabilidad pertinentes Sin embargo es dif cil aislar los contadores a partir del contexto de trabajo Por lo tanto se requieren gu as y normas de contabilidad adecuadas para lograr en cierta medida la objetividad de los contadores Este texto se relaciona con los conceptos b sicos los m todos la estimaci n y aplicaci n de la informaci n de contabilidad utilizada para la toma de decisiones El texto est organizado de la siguiente manera Cap tulo 1 Introducci n discute las cuestiones b sicas relacionadas con la contabilidad gerencial que incluye el uso interno y externo de la informaci n de contabilidad las funciones gerenciales planificaci n control y toma de decisiones

y una introducción de los elementos de categorías de contabilidad Capítulo 2 clasificación de costos y gastos incluye factores de costo y de objetos de costo los costos discrecionales y los costos variables y fijos Capítulo 3 estimación de costos y gastos incluye algunos métodos matemáticos y estadísticos para la utilización en la toma de decisión Estos incluyen la media la estimación de costos fijos y variables por unidad Capítulo 4 introducción a los sistemas de costos incluye introducción a la orden de trabajo específico y el costo procesal Capítulo 5 asignación de costos indirectos está relacionado con el costo asignaciones la asignación de los gastos indirectos gastos generales y los centros de responsabilidad Capítulo 6 análisis de costo volumen se analizan los conceptos básicos y los supuestos del análisis de costo volumen ACV y ofrece ejemplos prácticos de punto de equilibrio el ingreso requerido el margen de seguridad y la mezcla de ventas Capítulo 7 información de contabilidad para tomar decisiones a corto plazo se refiere a los supuestos de adopción a corto plazo y ejemplos básicos que incluyen producir o comprar la suspensión de un segmento diferentes etapas de la producción Capítulo 8 Gerencias de recursos de los activos corrientes y pasivos corrientes incluye introducción a las gerencias de efectivo cuentas por cobrar y cuentas por pagar Capítulo 9 Valoración de productos y servicios presenta los métodos de fijación de precios y las implicaciones típicas de la tasación de producto servicio Capítulo 10 Presupuestos y toma de decisiones discuten las clasificaciones presupuestarias integral maestro de presupuesto presupuesto estados financieros y las implicaciones típicas en la preparación de los presupuestos de la empresa Capítulo 11 costo estándar y análisis de varianza es una introducción al costo estándar en particular ofrece ejemplos de material mano de obra y las variaciones generales Capítulo 12 presupuesto de capital introduce las técnicas clásicas en el presupuesto de capital y las implicaciones típicas en el presupuesto de capital Capítulo 13 estados financieros y sus usos para la toma de decisiones incluye el análisis de estados financieros incluyendo análisis vertical horizontal y razones de la rentabilidad la liquidez y la solvencia de una empresa Capítulo 14 Medición de rendimiento cubre los conceptos básicos de las medidas de desempeño Introduce las mediciones tradicionales ROA ROE y ROI y cuadros de mando balanced scorecards Finalmente se presentan las bibliografías y fuentes de información

American Book Publishing Record, 2006

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