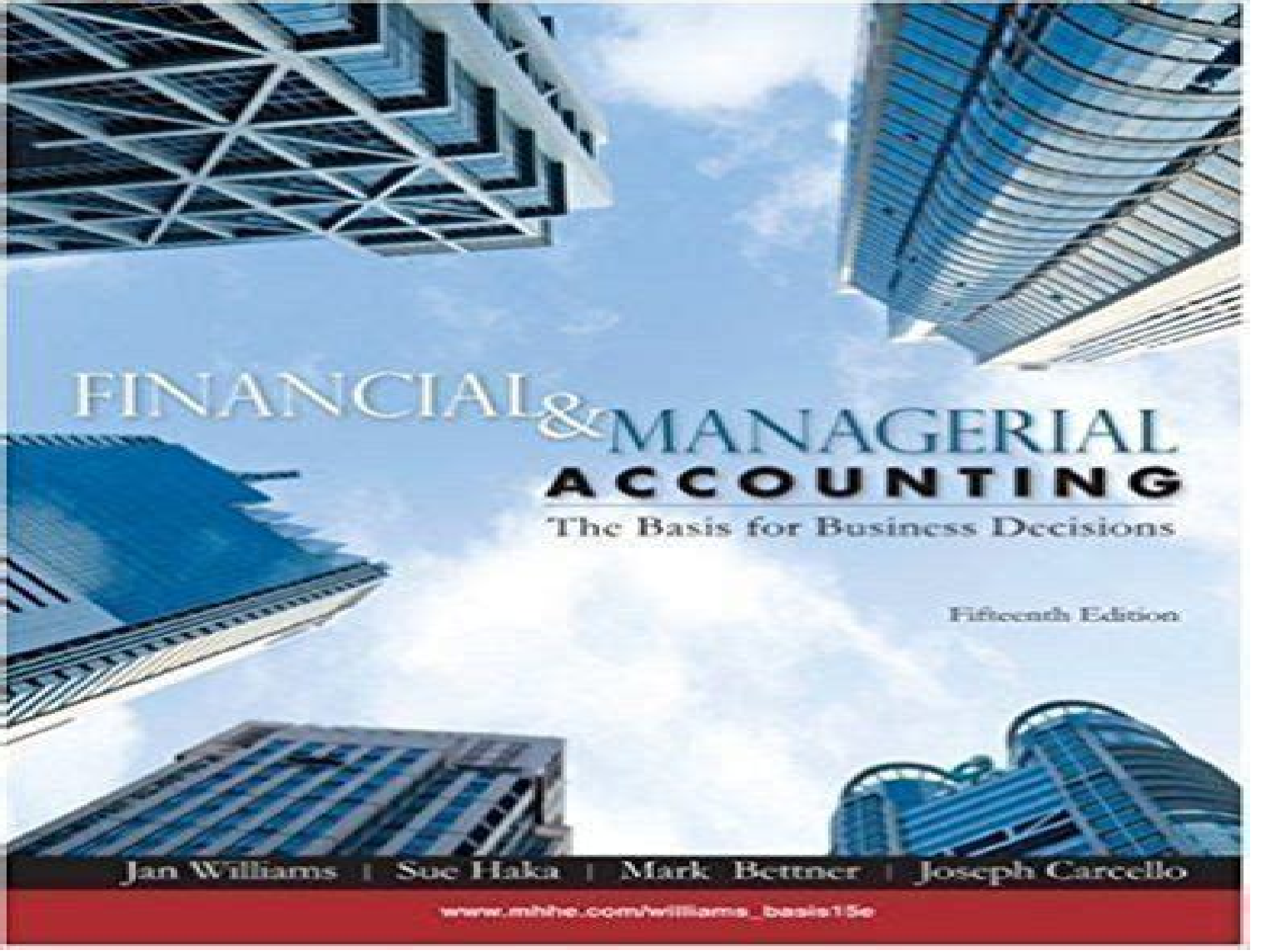




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The Basis for Business Decisions

Fifteenth Edition

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**Gustavo Morales Alonso, Yilsy Núñez
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Exploring Intelligent Decision Support Systems Rafael Valencia-García,Mario Andrés Paredes-Valverde,María del Pilar Salas-Zárate,Giner Alor-Hernández,2018-02-07 This book presents innovative and high quality research regarding advanced decision support systems DSSs It describes the foundations methods methodologies models tools and techniques for designing developing implementing and evaluating advanced DSSs in different fields including finance health emergency management industry and pollution control Decision support systems employ artificial intelligence methods to heuristically address problems that are cannot be solved using formal techniques In this context technologies such as the Semantic Web linked data big data and machine learning are being applied to provide integrated support for individuals and organizations to make more rational decisions The book is organized into two parts The first part covers decision support systems for industry while the second part presents case studies related to clinical emergency management and pollution control

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The book deals with the basic concepts of all the three branches of accounting financial accounting cost accounting and management accounting and explains the meaning of various financial statements The text also includes discussions on accounting ratios including ratios for measuring liquidity solvency activity and profitability **Working Papers for use with Financial Accounting** Jan Williams,Sue Haka,Mark Bettner,Robert Meigs,2002-07-12 This soft cover booklet is filled with columnar paper for each Problem in the textbook Students encounter Checkpoints throughout the working papers to ensure they are on the right track Financial and Managerial Accounting Jan R. Williams,Robert F. Meigs,2002

Moody's International Manual ,2000 **Contabilidad financiera para Contaduría y Administración** Calixto Mendoza Roca,Olson Ortiz Tovar,2016 Este es el primer texto de ense anza de contabilidad preparado directamente bajo el marco de las NIIF para Pymes en Colombia Para ello los autores tuvieron en cuenta la legislaci n nacional vigente sobre la materia y la normatividad expedida por el International Accounting Standards Board organismo emisor de los est ndares de informaci n financiera para peque as y medianas entidades Adem s los estudiantes podr n acceder a los contenidos del portal www.aprendeifrs.co desarrollado por los autores para optimizar el aprendizaje de los temas contables y financieros bajo el marco de las NIIF **National Union Catalog, 1982** ,1983 Solutions Manual, Volume 1, Chapters 1-14 to Accompany Financial and Managerial Accounting Williams,2004-07-01 *Financial and Managerial Accounting* Jan R. Williams,Robert F. Meigs,2002 Solutions manual V 1 Ch 1 14 Solutions manual V 2 Ch 15 25 Instructor s manual V 1 Ch 1 14 Instructor s manual V 2 Ch 15 25 National Union Catalog ,1983 **Entorno económico y organizacional para ingenieros** Gustavo Morales Alonso,Yilsy Núñez Guerrero, El ocaso del dinero politizado Juan Ram n Rallo El dinero es o deber a ser un puente para conectar el presente con el futuro sin sobresaltos Cuando los agentes econ micos mantienen dinero en cartera en lugar de invertirlo en otro tipo de activos con mayor rentabilidad pero tambi n con mayor riesgo es porque aspiran a transferir esa parte de su patrimonio hacia el futuro a un valor estable Atesorar dinero es rechazar la volatilidad es tratar de mantener tus op ciones abiertas ante un futuro incierto y cambiante y que precisamente se vuelve menos incierto y cam biante porque hemos almacenado una determinada suma de dinero que nos permite reconfigurar nuestros planes de acci n con rapidez y sin coste En un mundo sin incertidumbre y sin cambios con quietud y perfecta previsibilidad los agentes no necesi tar an de dinero bastar a con una unidad de cuenta abstracta en la que socialmente pudieran expresar el valor de las distintas mercanc as intercambiadas y posteriormente liquidar la diferencia entre esos valores mediante alg n activo financiero libre de riesgo recordemos que nos vemos en un entorno de perfecta previsibilidad cuyo vencimiento estuviera exactamente sincronizado con el consumo futuro de cada uno de esos agentes econ micos Si necesitamos dinero es esencialmente para hacer frente a las procelosas aguas de un mercado alborotado y en permanente mutaci n Pero para que el dinero pueda cumplir con las funciones que los agentes econ micos le demandan al dine ro es necesario que se trate de un dinero de alta calidad un bien econ mico capaz de preservar estable su propio valor en medio de ese entorno calidosc pico Hasta los albores del siglo XX la

humanidad recurri a los metales preciosos como expresi n de esa inmutabilidad tanto material como econ mica una onza de oro no s lo es un bien totalmente homog neo frente a cualquier otra onza de oro no solo es comple mente divisible sin que las fracciones de la onza vean modificada su naturaleza no solo es altamente d ctil y maleable como para crear piezas estandarizadas que minimicen los costes de transacci n sino que adem s la oferta de oro no es susceptible de ser modificada pol ticamente puesto que fracasadas las enso aciones alquimistas la cantidad de oro disponible en nuestro planeta est dada por la natura leza Esas excelentes propiedades f sicas para actuar como moneda combinadas con la despolitizaci n en su oferta llevaron al oro a ser globalmente demandado como dinero es decir no solo como medio de intercambio o unidad de cuenta sino tambi n como reserva de valor a largo plazo frente a cualquier veleidad inflacionista El siglo XX fue sin embargo la centuria del dinero politizado Las prisas por conseguir un crecimiento ace lerado del Estado aprovechando las muy distintas coyunturas cr ticas tanto el Warfare State de la Primera y de la Segunda Guerra Mundial como el Welfare State posterior a la Segunda Guerra Mundial hicieron ne cesario recurrir a la inflaci n como forma de financiar los excesos presupuestarios en el muy corto plazo los gobiernos incapaces de imponer repentinamente el nivel de presi n tributaria tan elevado que habr a requerido la elefantiasis estatal optaron por ese impuesto insidioso y oculto que supone envilecer el valor de la moneda Y para poder financiar sus desembolsos a trav s de la inflaci n tuvieron que sacrificar el oro y reemplazarlo por las actuales monedas fiat El dinero que actualmente prepondera en todos los pa ses del planeta no es m s que un pasivo del Estado que este manipula a discreci n para alcanzar en cada momento los objetivos sociales que superimpongan los pol ticos financiar un aumento de gasto p blico estimular la econom a fomentar la competitividad de las industrias exportadoras diluir el valor real de las deudas aumentar el valor de los activos reales rebajar los tipos de inter s etc Del dinero despolitizado el oro hemos pasado al dinero hiperpolitizado la moneda fiat de la econom a libre a la econom a intervenida desde sus arterias monetarias Pero como deber a resultar evidente los ciudadanos no se mantienen imp vidos frente a esa manipula ci n pol tica del dinero que supuestamente deber an utilizar Si los pol ticos abusan tanto de la moneda fiat como para volverla un mal dinero es decir si deterioran inflacionistamente tanto su valor como para volverlo una mala reserva de valor entonces los agentes econ micos buscar n otros dineros alternativos con los que proteger sus patrimonios Y cu les son esos dineros alternativos Pues basta con observar c mo se organizan los ciudadanos en aquellas jurisdicciones en las que la moneda oficial del Estado ha muerto como dinero por ejemplo en la muy hiperinflacionista Venezuela Que el bol var en sus distintas versiones y denominaciones haya dejado de ser empleado a todos los efectos como dinero no significa que los venezolanos hayan dejado de necesitar de alg n otro tipo de dine ro no solo para efectuar intercambios sino tambi n para transferir sus menguantes ahorros al futuro de un modo en que no puedan ser parasitados por las autoridades estatales Esos dineros alternativos los han encontrado en moneda extranjera relativamente menos mala que la nacional el d lar el peso colombiano o los reales brasile os en activos reales tangibles como el oro en el Estado Bol var que acoge el arco minero del Orinoco o

incluso en activos reales virtuales como Bitcoin Por mucho que los distintos Estados aspiren a ello estos no son capaces de suprimir la competencia monetaria que otros activos tradicionales o emergentes plantean contra sus monedas fiat Es esa competencia monetaria la que pone coto a sus inclinaciones más irresponsables en la administración del dinero estatal precisamente porque no somos totalmente rehenes del dinero decretado como oficial por las autoridades políticas esas autoridades políticas no son omnipotentes a la hora de manipularnos a su antojo Disponen de cierto margen para hacerlo pero ese margen no es ilimitado Cuanto mayores y más visibles sean sus excesos mayor será la reacción ciudadana para protegerse frente a ellos De ahí que una adecuada comprensión de los fenómenos económicos contables y financieros resulte esencial para no dejarse engañar por aquellos que se lucran de nuestra credulidad económica contable y financiera Si el valor de un dinero depende de la confianza que exhibamos hacia su emisor deberíamos exigir que esa confianza se fundamente en la realidad y no en la fantasía pues en caso contrario seremos víctimas de nuestras propias ilusiones Decía John Maynard Keynes que solo una persona entre un millón sería capaz de detectar el insidioso robo inflacionista que se produce al devaluar la moneda en realidad con un buen manual de economía finanzas y contabilidad como lo es este cualquier estudiante puede terminar entendiendo y defendiéndose frente a l

Administración financiera Juárez, Fernando, Useche, Alejandro J., Díaz, Johanna, Cárdenas, Yeimy Luis, Martín, Alfonso, Malagón Robayo, Carolina, Bello Rodríguez, Luis Alejandro, Pérez, Carlos Hernán, Paredes, Mario R., Alayón, José Luis, Cifuentes Martínez, Wilson Eduardo, Mariño-Arévalo, Andrés, 2023-09-30 Esta obra ofrece una introducción a la administración financiera en las organizaciones focalizándose en sus aspectos lógicos y en la comprensión de la misma Muestra además los diferentes modelos enfoques y tendencias con una exposición clara y adecuada para sin perder el rigor entender sus conceptos y fundamentos y poder aplicarlos de manera correcta Este texto está dirigido tanto a profesionales como a estudiantes y en general a todos aquellos que quieran entender los conceptos que fundamentan la administración financiera y su lenguaje De este modo se utiliza una metodología expositiva centrada en la claridad y comprensibilidad pero al mismo tiempo introduciendo los formalismos necesarios sin perder el rigor y aplicando lo anterior en algunos ejemplos El libro presenta aspectos fundamentales enfoques y tendencias y sin pretender ser una obra exhaustiva aborda temas clave en una secuencia temática que comprende los conceptos nucleares principios funciones modelos stakeholders control financiero etc reas como el mercado de valores el enfoque de comunidad la relación con reas como marketing y finalmente con el gobierno corporativo todo ello con una perspectiva integradora

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