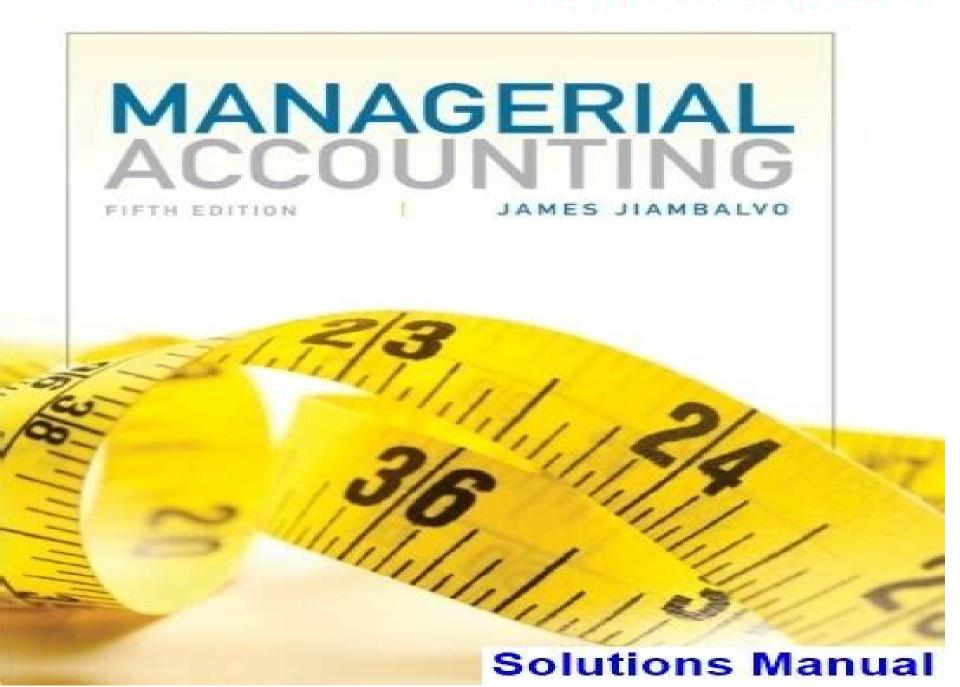
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Introducción a la Contabilidad para la Toma de Decisiones Estimación y Aplicación Ahmad H Juma'h. Ph. D., CPA,2015-04-21 La informaci n de contabilidad adecuada y precisa es esencial para todas las decisiones gerenciales y financiera Los gerentes preparan 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 introducci n de los elementos de c digos de tica de contabilidad Cap tulo 2 clasificaci n de costos y gastos incluye factores de costo y de objetos de costo los costos discrecionales y los costos variables y fijos Cap tulo 3 estimaci n de costos y gastos incluye algunos m todos matem ticos y estad sticos para la utilizaci n en la toma de decisi n Estos incluyen la media la estimaci n de costos fijos y variables por unidad Cap tulo 4 introducci n a los sistemas de costos incluye introducci n a la orden de trabajo espec fico y el costo procesal Cap tulo 5 asignaci n de costos indirectos est relacionado con el costo asignaciones la asignaci n de los gastos indirectos gastos generales y los centros de responsabilidad Cap tulo 6 an lisis de costo volumen se analizan los conceptos b sicos y los supuestos del an lisis de costo volumen ACV y ofrece ejemplos pr cticos de punto de equilibrio el ingreso requerido el margen de seguridad y la mezcla de ventas Cap tulo 7 informaci n de contabilidad para tomar decisiones a corto plazo se refiere a los supuestos de adopci n a corto plazo y ejemplos b sicos que incluyen producir o comprar la suspensi n de un segmento diferentes etapas de la producci n Cap tulo 8 Gerencias de recursos de los activos corrientes y pasivos corrientes incluye introducci n a las gerencias de efectivo cuentas por cobrar y cuentas por pagar Cap tulo 9 Valoraci n de productos y servicios presenta los m todos de fijaci n de precios y las implicaciones ticas de la tasaci n de producto servicio Cap tulo 10 Presupuestos y toma de decisiones discuten las clasificaciones presupuestarias integral maestro de presupuesto presupuesto estados financieros y las implicaciones ticas en la preparaci n de los presupuestos de la empresa Cap tulo 11 costo est ndar y an lisis de varianza es una introducci n al costo est ndar en particular ofrece ejemplos de material mano de obra y las variaciones generales Cap tulo 12 presupuesto de capital introduce las t cnicas cl sicas en el presupuesto de capital y las implicaciones ticas en el presupuesto de capital Cap tulo 13 estados financieros y sus usos para la toma de decisiones incluye el an lisis de estados financieros incluyendo an lisis vertical horizontal y razones de la rentabilidad la liquidez y la solvencia de una empresa Cap tulo 14 Medici n de rendimiento cubre los conceptos b sicos de las medidas de desempe o Introduce las mediciones tradicionales ROA ROE y ROI y cuadros de mando balanced scorecards Finalmente se presentan las bibliograf as y fuentes de informaci n tiles Plastic Surger: 6 **Volume Set - E-Book** Peter C. Neligan, 2023-09-25 Comprehensive and fully up to date Dr Peter Neligan s six volume masterwork Plastic Surgery 5th Edition remains the gold standard text in this complex area of surgery Completely revised to meet the demands of both the trainee and experienced surgeon it features new full color clinical photos procedural videos and lectures across all six volumes Bonus material online includes additional text images and over 200 procedural videos that help you improve your mastery of the latest techniques Easily find the answers you need with an organization that features separate volumes covering Principles Aesthetic Craniofacial Head and Neck Surgery and Pediatric Plastic Surgery Lower Extremity Trunk and Burns Breast and Hand and Upper Extremity Each easily readable individual volume is a standalone

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