

Manual práctico de contabilidad financiera

Elaboración de estados contables

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Manual Contabilidad Financiera

**Javier Tarancón Martínez, Carlos José
Rodríguez García**



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Fundamentos de Contabilidad Financiera, 2007 **Manual de contabilidad financiera**, 2025 *Manual de contabilidad financiera* Magdalena Cordobés Madueño, Horacio Molina Sánchez, Juan María Muñoz Tomás, 2002-01-01 Esta obra esta dirigida a tres tipos de publico a quienes se inician en el aprendizaje de la contabilidad y el analisis contable a los que quieren profundizar en su conocimiento y aplicacion y a los directivos empresarios y profesionales en el ejercicio de su actividad diaria **Contabilidad financiera** 'María del Mar Argibay González', 2004-12-31 Este manual Contabilidad Financiera perteneciente a la familia profesional de Seguros y Finanzas ha sido publicado por Ideaspropias Editorial dentro del certificado de profesionalidad de Empleado Administrativo de Entidades Financieras seg n el Real decreto 2025 1996 Mediante este material did ctico el profesional que decida adentrarse en l lograr tener una visi n m s amplia de las facetas que comprenden esta ocupaci n El lector a trav s de este manual podr adquirir los conocimientos que le permitir n aplicar los m todos y procedimientos contables a las operaciones y servicios financieros correspondientes que expresen los hechos econ micos de la entidad financiera *Manual de contabilidad financiera* Baltasar García García, Arturo Saúco Jiménez, Francisca Palacios Ramírez, 1996 Manual de contabilidad financiera adaptado a personas con discapacidad intelectual Marcos Antón, Renart, Ester, Gras Gil, Joaquín, Hernández Fernández, Salvador, Marín Hernández, María Del Rocío, Moreno Enguix, Esther, Ortiz Martínez, Mercedes, Palacios Manzano, Juan Pedro, Sánchez Ballesta, 2019-08-01 El presente manual realizado por un grupo de profesores del Departamento de Econom a Financiera y Contabilidad de la Universidad de Murcia tiene como objetivo acercar la contabilidad financiera a personas con discapacidad intelectual mediante la elaboraci n de un texto que aborda la materia de manera completa y rigurosa pero cuya redacci n ha seguido las recomendaciones de InclusionEurope Los autores del proyecto han realizado un texto que sirve de apoyo para la docencia de la asignatura de contabilidad financiera cuando est dirigida a personas con discapacidad intelectual dividiendo la materia en 15 bloques tem ticos que abordan desde el concepto b sico de contabilidad hasta la aplicaci n del resultado analizando una a una las distintas problem ticas contables que cualquier alumno de contabilidad financiera debe dominar pero salvando en la medida de lo posible determinadas barreras existentes como pueden ser la dificultad para priorizar informaci n problemas de comprensi n de enunciados complejos d ficit de comprensi n de algunos dobles sentidos o aspectos abstractos del lenguaje El texto no trata de simplificar o reducir el contenido de la asignatura de contabilidad financiera sino de hacerla accesible a personas con dificultades de aprendizaje de manera que el manual abarca en profundidad todos los aspectos contables que se estudian en la materia **Contabilidad financiera** Sergio M. Jiménez Cardoso, 2022-10-06 En esta obra se describen de forma rigurosa y sistem tica los conceptos las categor as y los procedimientos contables vigentes Est destinado a profesionales de la contabilidad en ejercicio o formaci n que deseen desempe ar sus tareas de forma precisa y segura en el amplio y complejo entorno normativo actual La obra se desarrolla con una estructura modular que permite emplearla como un libro de consulta

o para afrontar la actualización profesional a un ritmo compatible con el trabajo. Contiene una treintena de notas técnicas convenientemente agrupadas y secuenciadas. Cada una de ellas describe de forma minuciosa y comprensible los conceptos, las categorías y los procedimientos contables aplicables a un pequeño grupo de hechos relacionados e incluye un conjunto de casos resueltos que prácticamente agota el objeto de la nota técnica. La experiencia docente acumulada tanto en entornos académicos como profesionales indica que esta estrategia transfiere al lector las competencias técnicas contables y lo capacita para interpretar correctamente las normas contables por sí mismo. Las notas técnicas incluidas en la obra tratan entre otros temas el inmovilizado no financiero, los ingresos por entrega de bienes y prestación de servicios en contratos con clientes, las existencias, el arrendamiento, los gastos de personal, los fondos propios, las subvenciones, el impuesto sobre beneficios, el estado de cambios en el patrimonio neto, las cuentas de los grupos 8 y 9, los errores y los cambios de criterio contable, los activos y pasivos financieros y las provisiones. *Manual de contabilidad bancaria* Javier Tarancón

Martínez, Carlos José Rodríguez García, 2021-09-23. *Manual de contabilidad bancaria* nace como consecuencia de las últimas reformas que han tenido lugar en la normativa contable tanto nacional como internacional. En el ámbito nacional, la regulación contable bancaria está encomendada al Banco de España y afecta a un número considerable de entidades dada la importancia del sector financiero en la economía nacional. Con la publicación de la Circular 4/2017 de 27 de noviembre, el marco contable sectorial se alinea con las últimas modificaciones de las normas internacionales de contabilidad, en especial con la NIIF UE 9, lo que supone un cambio radical para el tratamiento contable de los activos financieros al introducirse el modelo de pérdida esperada para la estimación de las coberturas por riesgo de crédito tradicionalmente conocidas como provisiones bancarias. Asimismo, este libro busca dar una visión más amplia de la normativa contable y entra a analizar su posible aplicación en materias tan importantes como son los modelos de riesgo de crédito, las fuentes de financiación de las entidades y la propia gestión de los principales riesgos bancarios. El libro se centra en las entidades de crédito que tienen como actividad principal recibir depósitos del público y conceder créditos por cuenta propia. El papel especial que desempeñan estas entidades en la canalización de los flujos financieros de las fuentes excedentarias de recursos hacia aquellas deficitarias hace que sea necesario contar con una información financiera veraz como condición indispensable para una economía sana.

Contabilidad financiera Antonio Socías Salvá, Patricia Horrach Roselló, Raquel Herranz Bascones, Gabriel Jover Arbona, Antonio Lluís Gilet, 2017-03-31. La presente obra *Contabilidad financiera*. El Plan General de Contabilidad es la continuación natural del libro *Contabilidad financiera*. El modelo contable básico y da paso al estudio de las problemáticas contables abordadas en el Plan General de Contabilidad y sus modificaciones posteriores incluidas en esta cuarta edición, las actualizaciones publicadas en el RD 602/2016. Sin ánimo de ser exhaustivos en el análisis completo del Plan, se estudian las operaciones económicas más relevantes y habituales que desarrollan las entidades económicas. La primera parte del libro está dedicada a la normativa contable en general, poniendo especial atención a la estructura, contenidos y características del PGC.

Esta parte nos sirve de puente con el modelo contable básico. A partir de aquí se introduce al lector en la segunda parte donde se abordan las problemáticas contables diversas: compras y ventas, deudores y acreedores relacionados con la explotación, el disponible y la moneda extranjera, el inmovilizado y sus correcciones valorativas, los componentes del patrimonio neto, el pasivo por operaciones no comerciales, préstamos, leasing, empréstitos, provisiones, las inversiones financieras y los ingresos, gastos y el resultado. La última parte centra su atención en los estados contables y en las cuentas anuales. Cabe destacar que se acompañan ejemplos numéricos para una mejor comprensión de los contenidos del texto.

Manual práctico de contabilidad financiera Enriqueta Gallego Díez, Mateo Vara y Vara, 2004-01-01

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