



Contabilidad y Fiscalidad

Contabilidad Y Fiscalidad

Emilio Navarro Heras

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Contabilidad Y Fiscalidad:

Contabilidad y Fiscalidad 4.ª edición REY POMBO, JOSE, 2021-06-16 A través de un gran número de ejemplos resueltos se analizan los hechos contables con los que los futuros profesionales lograrán un aprendizaje más cercano a su inmediata realidad laboral. Este libro desarrolla los contenidos del módulo profesional de Contabilidad y Fiscalidad del Ciclo Formativo de grado superior de Administración y Finanzas perteneciente a la familia profesional de Administración y Gestión. En esta nueva edición se actualizan los contenidos al Real Decreto 1/2021 de 12 de enero que modifica el Plan General de Contabilidad y otra normativa contable y al Real Decreto 2/2021 de 12 de enero por el que se aprueba el nuevo Reglamento de Auditoría. También se han tenido en cuenta las modificaciones fiscales introducidas por la Ley de Presupuestos Generales del Estado para 2021. La obra cubre las siguientes áreas: Contabilización en soporte informático de los hechos contables de acuerdo con los criterios del Plan General de Contabilidad; PGC; Tramitación de las obligaciones fiscales y contables relativas al Impuesto sobre Sociedades IS y al Impuesto sobre la Renta de las Personas Físicas IRPF con la aplicación de la normativa mercantil y fiscal vigente; Registro contable de las operaciones derivadas del fin del ejercicio económico a partir de la información de un ciclo económico completo con la aplicación de los criterios del PGC y de la legislación vigente; Confección de las cuentas anuales y su depósito en el Registro Mercantil; Análisis de la situación económica financiera y patrimonial de una empresa a través de los estados contables; Caracterización del proceso de auditoría dentro del marco normativo español. Finalmente, este libro permite el estudio práctico e integrado de estos contenidos a través de una gran cantidad de ejercicios prácticos cuya realización es fundamental para el aprendizaje de esta materia. El autor José Rey Pombo es profesor de Enseñanza Secundaria en la especialidad de Administración de Empresas y ejerce su labor docente en los Ciclos Formativos de la familia de Administración y Gestión desde hace más de 30 años.

Contabilidad y Fiscalidad (GRADO SUPERIOR) Manuel Gutiérrez Viguera, 2013-05-28 La presente obra está dirigida a los estudiantes del Ciclo Formativo de Grado Superior Administración y Finanzas en concreto para el Módulo Profesional Contabilidad y Fiscalidad. Los contenidos incluidos en este libro abarcan los conceptos fundamentales de registro de los hechos contables y del cierre del ejercicio así como la elaboración de las cuentas anuales. También abarca los fundamentos del análisis de balances y de la auditoría. Igualmente se hace referencia al impuesto de sociedades y al impuesto de renta de las personas físicas actividades económicas. Cada capítulo incluye actividades y ejemplos con el propósito de facilitar la asimilación de los conocimientos tratados. Asimismo se incorporan tests de conocimientos y ejercicios propuestos con la finalidad de comprobar que los objetivos de cada capítulo se han asimilado correctamente. Además se incluyen los recursos necesarios para incrementar la didáctica del libro tales como un glosario con los términos necesarios, bibliografía en soporte informático y documentos para ampliación de los conocimientos.

Contabilidad y Fiscalidad en la Imposición de la Renta Empresarial Emilio Navarro Heras, 2012-06 En este trabajo se analiza el grado de relación existente tanto cuantitativa como cualitativamente entre la contabilidad financiera y el

impuesto sobre beneficios en España a través de la normativa fiscal y contable desde 1991 hasta 2010 culminando con un análisis de los efectos fiscales de la última reforma contable tras la aprobación del Real Decreto 1514/2007 de 16 de noviembre por el que se aprueba el Plan General de Contabilidad El derecho tributario ante el nuevo derecho contable Amparo Navarro Faure, 2007 PR LOGO INTRODUCCIÓN CAP TULO I LAS RELACIONES ENTRE EL DERECHO TRIBUTARIO Y EL DERECHO MERCANTIL I 1 CONSIDERACIONES PREVIAS LAS RELACIONES ENTRE EL DERECHO TRIBUTARIO Y EL DERECHO PRIVADO I 2 LAS RELACIONES ENTRE EL DERECHO TRIBUTARIO Y EL DERECHO MERCANTIL EN GENERAL I 3 LAS RELACIONES ENTRE EL DERECHO TRIBUTARIO Y EL DERECHO CONTABLE CAP TULO II LAS FUENTES COMUNITARIAS DEL DERECHO CONTABLE Y SU INCIDENCIA EN EL DERECHO TRIBUTARIO II 1 LAS NORMAS INTERNACIONALES DE INFORMACIÓN FINANCIERA NORMAS INTERNACIONALES DE CONTABILIDAD II 2 LA INFLUENCIA DE LA ARMONIZACIÓN CONTABLE EN EL PROCESO DE ARMONIZACIÓN DE LA IMPOSICIÓN SOBRE SOCIEDADES II 3 LA INTEGRACIÓN DE LAS NORMAS INTERNACIONALES DE INFORMACIÓN FINANCIERA EN EL DERECHO ESPAÑOL II 4 CONSECUENCIAS DE LAS NORMAS INTERNACIONALES DE INFORMACIÓN FINANCIERA EN LA BASE IMPONIBLE DEL IMPUESTO SOBRE SOCIEDADES CAP TULO III LAS FUENTES INTERNAS DEL DERECHO CONTABLE Y SU INCIDENCIA EN EL DERECHO TRIBUTARIO III 1 LAS LEYES EN MATERIA DE CONTABILIDAD III 2 LOS REGLAMENTOS EN MATERIA DE CONTABILIDAD III 3 LAS CONSULTAS EN MATERIA DE CONTABILIDAD BIBLIOGRAFÍA

UF0315 - *Gestión fiscal* María del Carmen Gastalver Robles, 2018-01-10 La finalidad de esta Unidad Formativa es enseñar a cumplimentar de manera informática las facturas y aplicar en ellas los tipos correspondientes según lo dispuesto en la norma reguladora del Impuesto sobre el Valor Añadido IVA así como a gestionar las obligaciones fiscales con sujeción a la normativa correspondiente sobre los datos suministrados por la contabilidad con el fin de cumplir las exigencias legales Para ello se realizará en primer lugar una introducción a la Ley General Tributaria para posteriormente profundizar en el Impuesto sobre Sociedades el Impuesto sobre el Valor Añadido y el IRPF Para terminar se analizará el Régimen Fiscal para Empresas de Reducida Dimensión *Cuerpo de Profesores de Enseñanza Secundaria. Administración de Empresas. Programación Didáctica.* Esther Vives Peñaranda, Isabel García Lucas, Víctor López Fenoy, 2005-04-25 **Contabilidad y Fiscalidad** José Miguel Gutiérrez Gordillo, 2020 1 Conceptos básicos de la gestión contable 2 Gestión contable de las operaciones comerciales 3 Gestión contable del inmovilizado 4 Gestión contable de los activos financieros 5 Gestión contable de los pasivos financieros 6 Gestión contable del patrimonio neto 7 Gestión contable de las operaciones de cierre de ejercicio 8 Obligaciones fiscales y contables de estados financieros 9 Análisis e interpretación de estados financieros 10 La auditoría de cuentas Contabilidad y fiscalidad Begoña Ascáriz, Roberto Blesio, David Huerga, 1997 *Impuesto sobre sociedades* Begoña García-Rozado González, 2008 Exhaustivo análisis del impacto fiscal de la reforma contable así como las sucesivas modificaciones que la Ley 43/1995 ha ido sufriendo hasta la configuración del actual texto refundido de la Ley del Impuesto sobre Sociedades aprobado

por Real Decreto Legislativo 4 2004 de 5 de marzo Gestión fiscal. ADGD0108 Sara Hidalgo Aguilar, Francisco Antonio Ramírez Sánchez, 2023-08-21 Libro especializado que se ajusta al desarrollo de la cualificación profesional y adquisición del certificado de profesionalidad ADGD0108 GESTIÓN CONTABLE Y GESTIÓN ADMINISTRATIVA PARA AUDITOR A Manual imprescindible para la formación y la capacitación que se basa en los principios de la cualificación y dinamización del conocimiento como premisas para la mejora de la empleabilidad y eficacia para el desempeño del trabajo *Gestión económico-financiera básica de la actividad de ventas e intermediación comercial. COMT0411* María José Sorlózano González, 2023-07-24 Libro especializado que se ajusta al desarrollo de la cualificación profesional y adquisición del certificado de profesionalidad COMT0411 GESTIÓN COMERCIAL DE VENTAS Manual imprescindible para la formación y la capacitación que se basa en los principios de la cualificación y dinamización del conocimiento como premisas para la mejora de la empleabilidad y eficacia para el desempeño del trabajo **Administración y Finanzas I Gradosuperior, F P**, 2000 Materiales curriculares para el desarrollo de los procesos de enseñanza aprendizaje correspondiente al título de Técnico en administración y finanzas Contabilidad y fiscalidad. 2 tomos Enrique R. Blanco Richart, 2003-09 **ANÁLISIS DE ESTADOS FINANCIEROS INDIVIDUALES Y CONSOLIDADOS** CORONA ROMERO Enrique , BEJARANO VÁZQUEZ Virginia , GONZÁLEZ GARCÍA José Ramón , 2014-02-19 Este libro desarrolla el análisis contable de las empresas individuales a partir de sus estados financieros cuentas anuales Lo anterior se completa con las especialidades que presenta el indicado análisis cuando se trabaja con información en base consolidada es decir con la correspondiente a grupos de sociedades cuentas anuales consolidadas Los contenidos del mismo son válidos para los estudios de grado en Administración y Dirección de Empresas Presenta un enfoque eminentemente práctico con ejemplos y numerosos ejercicios que complementan el desarrollo teórico Al objeto de que el lector pueda comprobar el grado de asimilación alcanzado al final de cada capítulo se incluye un cuestionario de autocomprobación *Estudios sobre temas tributarios actuales* Magín Pont Mestres, 1984 **Contabilidad y fiscalidad** Luis Martín Mesa, 2009 Contabilidad y Fiscalidad es un manual de contabilidad financiera enfocado a la gestión contable de empresas comerciales Está pensado para que cualquier no iniciado pueda desarrollar el proceso contable de una PYME Recorre las cinco partes del PGC PYMES y estudia sus principales cuentas Tiene un par de capítulos dedicados al estudio de los conceptos básicos y aspectos contables del IVA y el Impuesto de Sociedades Se acompaña de un DVD con presentaciones en POWER POINT con esquemas conceptuales de todos los capítulos *Contabilidad y fiscalidad / Accounting and taxation* Juan Miguel Gómez Aparicio, José Ángel Yagüe Guillén, 2012-06-30 *Estudios sobre temas tributarios actuales. Vol 2* Magín Pont Mestres, 1984 **Readings in Accounting in the European Union** Antonio Socías, 1996 **Apuntes de Auditoría** ,

The Top Books of the Year Contabilidad Y Fiscalidad The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous engrossing novels enthralling the hearts of readers worldwide. Lets delve into the realm of bestselling books, exploring the fascinating narratives that have captivated audiences this year. The Must-Read : Colleen Hoovers "It Ends with Us" This touching tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover skillfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can prevail. Uncover the Best : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This spellbinding historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids captivating storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Contabilidad Y Fiscalidad : Delia Owens "Where the Crawdads Sing" This captivating coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens weaves a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These popular novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of compelling stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a exceptional and gripping novel that will keep you guessing until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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