

CONTABILIDAD

FINANCIERA

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ESTADOS FINANCIEROS BÁSICOS 2018

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REFERENCIAS ELECTRONICAS **ESTADOS FINANCIEROS BÁSICOS 2017** C.P. Juan Carlos Román Fuentes

,2017-02-28 En el contenido de esta obra ESTADOS FINANCIEROS BASICOS se realiza un detallado an lisis sobre Conceptos objetivos estructura proceso de elaboraci n formas de presentaci n y normatividad aplicable al estado de situaci n financiera estado de resultados integral al estado de flujos de efectivo al estado de cambios en el capital contable y a las notas que les son relativas y que forman parte integrante de los mismos bas ndose en las Normas de Informaci n Financiera m s recientes que ha emitido el Consejo Mexicano de Normas de Informaci n Financiera CINIF y en los boletines a n vigentes publicados en su momento por el Instituto Mexicano de Contadores p blicos IMCP Adem s de casos pr cticos para cada ESTADO

FINANCIERO BASICO se incluye pr ctica que ilustra de manera integral el proceso a seguir para la obtenci n de la informaci n Financiera durante un per odo contable Contenido INDICE INTRODUCCION CAPITULO I SISTEMAS DE INFORMACION CONTABLE 1 Conceptos e importancia 2 Sistemas de informaci n contable 3 Etapas para la implantaci n de un sistema de informaci n financiera 4 Normas de informaci n financiera 4 1 Normas relacionadas con los sistemas de informaci n contable CAPITULO II ESTADOS FINANCIEROS BASICOS CARACTERISTICAS Y OBJETIVOS 1 Estados financieros 2 Objetivos de los estados financieros b sicos 3 Usuarios de los estados financieros 4 Caracter sticas de los estados financieros 5 Partes que integran a los estados financieros 6 Limitaciones en el uso de los estados financieros 7 Notas a los estados financieros 7 1 Revelaci n de pol ticas contables significativas CAPITULO III EL ESTADO DE SITUACION FINANCIERA 1 Conceptos 2 Objetivos que persigue 3 Formas de presentaci n 3 1 Presentaci n en forma de cuenta 3 2 Presentaci n en forma de reporte 3 3 Presentaci n en forma inglesa 3 4 Formas de presentaci n seg n la NIF B 6 4 Definici n de conceptos b sicos 4 1 Activo 4 2 Pasivo 4 3 Capital contable 5 Clasificaci n de los conceptos del estado de situaci n financiera 5 1 Clasificaci n del activo y pasivo 6 Estructura del estado de situaci n financiera 7 Proceso de elaboraci n 8 Pr cticas resueltas 8 1 Ejercicios para resolver CAPITULO IV EL ESTADO DE RESULTADOS INTEGRAL 1 Conceptos 2 Objetivos que persigue 3 Rubros y niveles de

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REFERENCIAS ELECTRONICAS ESTADOS FINANCIEROS BÁSICOS 2019 C.P. Juan Carlos R óman Fuentes, La Informaci n Financiera que se produce a trav s de la t cnica contable representa un valioso insumo que permite fundamentar el proceso de la toma de decisiones en las organizaciones Es por esto que el contenido modular de esta obra ESTADOS FINANCIEROS B SICOS es precisamente la presentaci n de esta informaci n Adem s de casos pr cticos para cada estado financiero b sico se incluye una pr ctica que incluye de forma integral el proceso a seguir para la obtenci n de informaci n financiera durante un

proceso contable Contenido INTRODUCCION CAPITULO I SISTEMAS DE INFORMACION CONTABLE 1 Conceptos e importancia 2 Sistemas de informaci n contable 3 Etapas para la implantaci n de un sistema de informaci n financiera 4 Normas de informaci n financiera 4 1 Normas relacionadas con los sistemas de informaci n contable CAPITULO II ESTADOS FINANCIEROS BASICOS CARACTERISTICAS Y OBJETIVOS 1 Estados financieros b sicos 2 Objetivos de los estados financieros b sicos 3 Usuarios de los estados financieros 4 Caracter sticas de los estados financieros 5 Partes que integran a los estados financieros 6 Limitaciones en el uso de los estados financieros 7 Notas a los estados financieros 7 1 Revelaci n de pol ticas contables significativas CAPITULO III ESTADO DE SITUACION FINANCIERA 1 Conceptos 2 Objetivos que persigue 3 Formas de presentaci n 3 1 Presentaci n en forma de cuenta 3 2 Presentaci n en forma de reporte 3 3 Presentaci n en forma inglesa 3 4 Formas de presentaci n seg n la NIF B 6 4 Definici n de conceptos b sicos 4 1 Activo 4 2 Pasivo 4 3 Capital contable 5 Clasificaci n de los conceptos del estado de situaci n financiera 5 1 Clasificaci n del activo y pasivo 6 Estructura del estado de situaci n financiera 7 Proceso de elaboraci n 8 Pr cticas resueltas 8 1 Ejercicios para resolver CAPITULO IV ESTADO DE RESULTADOS INTEGRAL 1 Conceptos 2 Objetivos que persigue 3 Rubros y niveles de resultados 3 1 Definici n de los rubros que lo integran 4 Clasificaci n de costos y gastos 5 Opciones para la presentaci n del estado de resultados integral 6 Estructura del estado de resultados integral a partir de las opciones de presentaci n existentes 6 1 Estructura del estado de resultados integral un solo estado 6 2 Estructura del estado de resultados integral en dos estados 7 Pr cticas resueltas 7 1 Ejercicios para resolver 7 2 Pr ctica conjunta de estado de resultados integral y estado de situaci n financiera 7 3 Ejercicio para resolver CAPITULO V EL ESTADO DE FLUJOS DE EFECTIVO 1 Conceptos 2 Objetivos 3 Definici n de conceptos 4 Estructura general del estado 5 Mecanismo para su elaboraci n 6 Clasificaci n de las principales partidas del estado de situaci n financiera por tipo de actividad 7 Variaciones de las principales partidas que integran un estado de situaci n financiera y repercusiones en el estado de flujos de efectivo 8 Pasos y recomendaciones m nimos para la formulaci n del estado de flujos de efectivo 9 Pr cticas resueltas 10 Procedimiento simplificado para elaborar el estado de flujos de efectivo sin necesidad de formular hoja de trabajo 10 1 Ejemplo de utilizaci n de las f rmulas propuestas 11 Ejercicios para resolver CAPITULO VI EL ESTADO DE CAMBIOS EN EL CAPITAL CONTABLE 1 Conceptos 2 Objetivos que persigue 3 Conceptos b sicos 4 Normas de presentaci n 4 1 Estructura b sica 4 2 Ejemplos de presentaci n 5 Pasos para su elaboraci n 6 Pr cticas resueltas 6 1 Ejercicios para resolver CAPITULO VII PROCESO INTEGRAL DE ELABORACION DE LOS ESTADOS FINANCIEROS BASICOS 1 Consideraciones para su soluci n 2 Planteamiento 3 Soluci n 3 1 Ejercicios para resolver CAPITULO VIII LA INFLACION Y LA REEXPRESION DE LA INFORMACION FINANCIERA 1 Conceptos de inflaci n 2 Causas internas y externas 3 Comportamiento hist rico de la inflaci n en M xico 4 Efectos de la inflaci n en la informaci n financiera 5 Cuantificaci n de la inflaci n en M xico 6 Antecedentes de la normatividad actual 7 Principales adecuaciones al Bolet n B 10 como precedente de la actual NIF B 10 8 M todos de reexpresi n 9 Principales disposiciones contenidas en la actual NIF B 10

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Reviewing **Contabilidad Financiera Gerardo Guajardo 6ta Edicion**: Unlocking the Spellbinding Force of Linguistics

In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is really astonishing.

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