

CONTABLES

1492 FRAY LUCA PACCIOLI, PADRE DE LA CONTABILIDAD.

¿Cuáles son las clasificaciones de la teoría contable?

Existen tres clases diferentes de contabilidad: la contabilidad financiera, la contabilidad de costes y la contabilidad de gestión. Las tres tienen sus propias características y usos. Además, tienen resultados diferentes, así como su registro y mantenimiento.



¿Qué es la teoría contable?

Una teoría contable es una noción que utiliza especulaciones, metodologías y marcos en el estudio de la información financiera.

¿Cuáles son los dos tipos principales de teoría contable?

Los dos principales métodos contables son la contabilidad de caja y la contabilidad de ejercicio. La contabilidad de caja registra los ingresos y los gastos cuando se reciben y se pagan. La contabilidad por devengo registra los ingresos y gastos cuando se producen.



TEORIAS APLICADAS EN LA CONTABILIDAD

Teoría aplicada a la contabilidad es una actividad lógica y racional, por medio de la cual se da explicación a los derechos económicos, mediante una serie de definiciones, principios, reglas, criterios, proposiciones, incluidos axiomas y teoremas, que establecen el marco de referencia para el conocimiento y evaluación de las prácticas de contabilidad.

Cuántas y Cuáles Son:

Estas son alguna de ellas:

- Teoría del valor histórico
- Teoría del valor razonable
- Teoría de la información asimétrica
- Teoría de la agencia
- Teoría de la contabilidad social y ambiental



Teoria De La Contabilidad

Chao Zhang



Teoría De La Contabilidad:

Teoría de la contabilidad y el control Shyam Sunder, 2005 *Principios de Teoría Contable*, **Fundamentos De Contabilidad Financiera: Teoría Y Práctica** José Juan Déniz Mayor, 2019-02-01 LA CIENCIA DE LA CONTABILIDAD LA ACTIVIDAD ECONOMICO FINANCIERA DE LA EMPRESA LA VARIACION CONTABLE REPRESENTACION Y COORDINACION CONTABLE LA AGREGACION Y SUPUESTOS PRÁCTICOS RESUELTOS **Fundamentos y reflexiones de la teoría contable** Varios autores, 2021-02-03 Fundamentos y reflexiones de la teoría contable es el resultado de la labor de varios profesionales que integran un sólido equipo de investigación en el área contable Este documento es una verdadera contribución para discutir y reflexionar acerca de la teoría contable especialmente con relación a ciertos temas que revisten una gran relevancia para procesos de discusión Se presentan tanto reflexiones como comentarios de distintos profesionales y profesores mediante aportes extraordinarios que motivan los análisis y discusiones en materia contable La obra incluye temáticas como la axiología y la teleología contable Es interesante leer que mientras la axiología estudia los principios que permiten considerar los valores positivos y los valores negativos desde el punto de vista de lo que es o no valioso la teleología se refiere al establecimiento del fin contable bajo preceptos morales alcanzar el fin determinado lo que implica acciones estratégicas para llegar al propósito que se ha definido **Teoría de la contabilidad** Mario Biondi, 1999 **La Investigación Contable-tributaria Teoría Y Práctica** Ildefonso Rebaza Carpio, 2004 *Teoría de la contabilidad* Alejandro Prieto, 1973 *Teoría y práctica de la contabilidad* José Luis Sánchez Fernández de Valderrama, 2014-09-11 Esta obra recoge los fundamentos de la contabilidad financiera y su aplicación al mundo de la empresa a través de una sistemática dirigida al mismo tiempo a los alumnos universitarios que inician sus conocimientos en esta área y a los profesionales que tienen que utilizar día a día la documentación contable para disponer de la información necesaria para el control de la gestión y la toma de decisiones En esta nueva edición se desarrollan más de setenta casos prácticos expuestos de forma sencilla y pedagógica sobre la base de lo dispuesto en el Plan General de Contabilidad español en vigor desde el 1 de enero de 2008 Real Decreto 1514/2007 de 16 de noviembre Incorpora también un capítulo dedicado al nuevo Plan General de Contabilidad de Pequeñas y Medianas Empresas y los criterios contables específicos para microempresas Real Decreto 1515/2007 de 16 de noviembre En el libro se realiza un análisis en profundidad de las consecuencias del nuevo marco conceptual que da prioridad al contenido económico de los hechos representados en la contabilidad e incorpora nuevos criterios de valoración como el valor razonable o el coste amortizado y los nuevos estados contables el estado de cambios en el patrimonio neto y el estado de flujos de efectivo que suponen un cambio fundamental para la información contable **Contabilidad general - 4ta edición** Ángel María Fierro Martínez, 2011-01-01 La contabilidad es el lenguaje de los negocios y el soporte de las decisiones de los hombres de negocio el no llevar la contabilidad de acuerdo a las normas de contabilidad es como guiar un avión sin medidor de gasolina o altímetro Bajo este precepto Ángel María Fierro Martínez estructura una obra esencial de consulta y

estudio para todo profesional que se vea en la necesidad de desempeñar labores de contabilidad en los negocios y que requiera aprender el manejo de conceptos contables que faciliten el aprendizaje tanto teórico como práctico y se complementa con la exposición de casos en un ejercicio sistematizado por medio del Demonovasoft V4 en versión académica que permitir a los lectores capacitarse en los sistemas desde el primer curso de contabilidad para un rápido desempeño laboral Los procesos aquí detallados se rigen por las normas de contabilidad actuales en Colombia Teoría práctica de la contabilidad Francisco Hurtado del Valle, 1929

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