

The Handbook of Process-Based Accounting

JAMES A. BRIMSON

AICPA

America's Institute of Certified Public Accountants

# THE HANDBOOK OF **PROCESS-BASED** **ACCOUNTING**

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LEVERAGING PROCESSES  
TO PREDICT RESULTS

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JAMES A. BRIMSON

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# The Handbook Of Process Based Accounting Leveraging Processes To Predict Results

**Charles J. Woelfel**



## **The Handbook Of Process Based Accounting Leveraging Processes To Predict Results:**

The Handbook of Process-based Accounting James A. Brimson, 2002      *Introducción a la Contabilidad para la Toma de Decisiones Estimación y Aplicación* Ahmad H Juma'h. Ph. D., CPA, 2015-04-21

La información 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 selección de los métodos de contabilidad relacionados con las estimaciones y mediciones de rendimiento de las empresas aumenta la fiabilidad de los informes financieros. La utilización precisa de los datos no se refiere sólo a los principios y directrices de contabilidad; depende de otras cuestiones tales como la preparación, la creencia y la ética de los contadores. Diversos factores que incluyen cuestiones relacionadas con la educación y el punto de vista de los contadores influyen en la ética 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 cuestión importante para mantener los informes de contabilidad pertinentes. Sin embargo, es difícil aislar a los contadores a partir del contexto de trabajo. Por lo tanto, se requieren reglas y normas de contabilidad adecuadas para lograr en cierta medida la objetividad de los contadores. Este texto se relaciona con los conceptos básicos, los métodos, la estimación y aplicación de la información de contabilidad utilizada para la toma de decisiones. El texto está organizado de la siguiente manera:

Capítulo 1: Introducción discute las cuestiones básicas relacionadas con la contabilidad gerencial que incluye el uso interno y externo de la información de contabilidad, las funciones gerenciales, planificación, control y toma de decisiones, y una introducción de los elementos de conceptos de ética de contabilidad.

Capítulo 2: Clasificación de costos y gastos incluye factores de costo y de objetos de costo, los costos discrecionales y los costos variables y fijos.

Capítulo 3: Estimación de costos y gastos incluye algunos métodos matemáticos y estadísticos para la utilización en la toma de decisiones. Estos incluyen la media, la estimación de costos fijos y variables por unidad.

Capítulo 4: Introducción a los sistemas de costos incluye introducción a la orden de trabajo específico y el costo procesal.

Capítulo 5: Asignación de costos indirectos está relacionado con el costo, asignaciones, la asignación de los gastos indirectos, gastos generales y los centros de responsabilidad.

Capítulo 6: Análisis de costo-volumen se analizan los conceptos básicos y los supuestos del análisis de costo-volumen. ACV y ofrece ejemplos prácticos de punto de equilibrio, el ingreso requerido, el margen de seguridad y la mezcla de ventas.

Capítulo 7: Información de contabilidad para tomar decisiones a corto plazo se refiere a los supuestos de adopción a corto plazo y ejemplos básicos que incluyen producir o comprar, la suspensión de un segmento, diferentes etapas de la producción.

Capítulo 8: Gerencias de recursos de los activos corrientes y pasivos corrientes incluye introducción a las gerencias de efectivo, cuentas por cobrar y cuentas por pagar.

Capítulo 9: Valoración de productos y servicios presenta los métodos de fijación de precios y las implicaciones éticas de la tasación de producto-servicio.

Capítulo 10: Presupuestos y toma de decisiones discuten las clasificaciones presupuestarias, integral maestro de presupuesto, presupuesto estados financieros y las implicaciones éticas en la preparación de los presupuestos de la empresa.

Capítulo 11: Costo estándar y análisis de varianzas es

una introducción al costo estándar en particular ofrece ejemplos de material mano de obra y las variaciones generales Capítulo 12 presupuesto de capital introduce las técnicas clásicas en el presupuesto de capital y las implicaciones técnicas en el presupuesto de capital Capítulo 13 estados financieros y sus usos para la toma de decisiones incluye el análisis de estados financieros incluyendo análisis vertical horizontal y razones de la rentabilidad la liquidez y la solvencia de una empresa Capítulo 14 Medición de rendimiento cubre los conceptos básicos de las medidas de desempeño Introduce las mediciones tradicionales ROA ROE y ROI y cuadros de mando balanced scorecards Finalmente se presentan las bibliografías y fuentes de información tiles

Consultants & Consulting Organizations Directory Cengage Gale,2009-05-12 Consultants & Consulting Organizations Directory: Descriptive listings and indexes ,2009 Handbook of Research on Leveraging Risk and Uncertainties for Effective Project Management Raydugin, Yuri,2016-11-29 The proper understanding and managing of project risks and uncertainties is crucial to any organization It is of paramount importance at all phases of project development and execution to avoid poor project results from meager economics overspending reputation and environmental damage and even loss of life The Handbook of Research on Leveraging Risk and Uncertainties for Effective Project Management is a comprehensive reference source for emerging perspectives of managing risks associated with the execution and development of projects Highlighting innovative coverage written by top industry specialists such as complexity theory psychological bias and risk management fallacies probabilistic risk analysis and various aspects of project decision making this book is ideally designed for project and risk managers project engineers cost estimators schedulers safety and environmental protection specialists corporate planners financial and insurance specialists corporate decision makers as well as academics and lecturers working in the area of project management and students pursuing PMP PMI RMP ISO 31000 etc certification

**Egyre jobban a kis- és középvállalatok üzleti folyamatmenedzsmentjével** Fodor Tamás,2018-10-24 Az olvas ebben a könyvben kiválmutat t kap amely r vezeti arra az tra amely megmutatja hogy mik nt tudja l p sr l l p sre professzion lisan m k d c gg tenni v llalkoz s t Gyakorlati p ld kon kereszt l juthat a mindennapi letben fontos tfog elm leti ismeretekhez Megismerkedhet azokkal a munk j t seg t hasznos mint kkal eredm nytervvel likvidit si tervvel letciklus k lts g kalkul torral kontrolling rendszerrel amelyek kis s k z pv llalkoz sok m k d s t t mogatj k E mint k a szerz szakmai s szem lyes tapasztalatai alapj n ker ltek kidolgoz sra tesztel sre sok sok munka ra eredm nyek nt A k zvetlen st lusban megfogalmazott tapasztalatok kend zetlen l bemutatott hib k seg ts get ny jthatnak abban is hogy az olvas felismerje s elker lje azokat a buktat kat amelyek a v llalatfejleszt s szervez s sor n felmer lnek

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