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Apuntes de Auditoría , *Manual contable en la implementación de las NIIF - 1ra edición* Edmundo Alberto Flórez S,2014-01-01 Presenta información esencial en el proceso de implementación de los Sistemas de Información Contable SIC para desarrollar los reportes necesarios de la contabilidad EL libro está enmarcado en la normatividad internacional que propuso la integración de los reportes estandarizados para los usuarios acreedores prestamistas e inversionistas actuales y potenciales en el marco de la regulación de los estándares internacionales de información financiera IFRS Esta normatividad debe ser incluida en SIC volviendo más robusto el proceso contable El SIC debe desarrollar reportes a diferentes usuarios tornándolo un sistema multiusuario Esto podrá afectar el nivel de uniformidad confiabilidad y utilidad de la información si no se realiza de manera ordenada por lo que se propone hacerlo bajo un proyecto donde se instaure un documento maestro del proceso reconocido como manual de procedimiento contable regido por el gobierno corporativo institucional que determine las políticas bases y procedimientos a seguir para el cumplimiento de los diferentes informes y de la regulación local Esta es una línea de acción práctica y conceptual que brinda unas consideraciones apreciables de los resultados obtenidos en los procesos de implementación e investigación académica

Análisis multisectorial de cuentas anuales y sus informes de auditoría Alba Gómez Ortega,2021-01-14 Introduce a las cuentas anuales bases de presentación y su medición Análisis e interpretación de cuentas anuales de una empresa industrial Análisis e interpretación de cuentas anuales de una empresa de servicios Análisis e interpretación de cuentas anuales de entidades del sector eléctrico Análisis e interpretación de cuentas anuales de entidades sin fines de lucro Análisis e interpretación de cuentas anuales de una entidad de crédito Análisis e interpretación de cuentas anuales de una empresa de servicios de inversión las sociedades de valores Análisis e interpretación de cuentas anuales de las instituciones de inversión colectiva IIC y sus sociedades gestoras Análisis e interpretación de cuentas anuales de sociedades holding cabeceras de grupos societarios Análisis e interpretación de cuentas anuales de entidades aseguradoras Análisis e interpretación de cuentas anuales sociedades de garantía recíproca

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

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Bibliografía española ,2005-11

Contabilidad del Concurso de Acreedores (2ª Edición adaptada a la Ley 16/2022, de 5 de septiembre) Manuel Enrique Sansalvador Sellés,2022-10-26 El objetivo de esta obra es enriquecer la bibliografía sobre contabilidad concursal prestando así el mayor servicio posible tanto a estudiantes como a profesionales interesados en el tema El libro se divide en dos partes claramente diferenciadas En la primera de ellas a la que se le dedica el primer capítulo se aborda el procedimiento concursal comentando brevemente las distintas fases que lo integran Dada su relevancia como elemento clave para esclarecer la situación patrimonial del deudor como anexo a esta parte se incorpora un

modelo de informe de la administraci n concursal que permitir ilustrar el apartado dedicado al mismo Introducido el concurso de acreedores el libro en los restantes cap tulos se centrar en su contabilidad Tras abordar ciertos aspectos generales de la problem tica contable del concurso en primer lugar se estudiar la contabilidad del convenio Posteriormente el libro se detiene en la segunda de las soluciones que prev la Ley la liquidaci n Por ltimo se abordar la rectificaci n de las cuotas del IVA como consecuencia de la declaraci n del concurso lo que permitir adem s analizar c mo afecta el concurso a la contabilidad no s lo del deudor sino tambi n del acreedor En los distintos cap tulos que integran este libro se le ha dado a la parte contable un enfoque eminentemente pr ctico por lo que son n meros los casos pr cticos que a modo de ejemplos el lector podr encontrar **Host Bibliographic Record for Boundwith Item Barcode 30112044669122 and Others**

,2013 *Talento, empresas y cultura* Javier Cantera,Mario Alonso,2024-08-02 Tienes el talento adecuado para tu firma La cultura empresarial de tu organizaci n es identificable Son el talento y la cultura las claves de tu competitividad empresarial En un momento como el actual en el que vivimos en constante guerra por el talento es necesario que las firmas profesionales se diferencien por el valor a adido que generan a sus clientes Si quieres tener una firma profesional excelente apuesta por una cultura humanista una gesti n activa de las personas y una empresa donde la sostenibilidad sea su esencia Este manual expone la importancia de la gesti n de las personas y aborda los desaf os espec ficos a los que se enfrentan las firmas profesionales ofreciendo soluciones adaptadas y ejemplos de xito Talento empresas y cultura constituyen la triada m gica que nos permite competir y desarrollar firmas rentables y sostenibles A trav s de su dilatada experiencia en puestos de liderazgo y en la gesti n de firmas profesionales los autores han elaborado esta completa y pr ctica gu a que permite instaurar una cultura competitiva y humanista en la que se gestionen humanos con recursos Una visi n que logra obtener enormes r ditos en rentabilidad creatividad eficiencia y motivaci n *Apuntes sobre las sociedades de capital no cotizadas* Bufete Ramón Hermosilla,1996 *Libros españoles en venta, ISBN* ,1997 **Libros españoles en venta** ,1998 *Auditoría* José Antonio Trigueros Pina,Antonio Duréndez Gómez-Guillamón,2014 *Manual de auditoría 2024* José Antonio Trigueros Pina,Antonio Duréndez Gómez-Guillamón,Borja Alonso Cano,2024 Una obra imprescindible que afronta su 11a edici n en la medida en que la auditor a ya no puede dedicarse solo a la parte contable o financiera sino que debe ir asumiendo un papel de prevenci n y estimaci n de riesgos Por ello proporciona soluciones r pidas y f ciles a todas las dudas que surgen al auditor en su actividad diaria especialmente en momentos como el actual donde el valor de la informaci n financiera vuelve a ser determinante Las nuevas tendencias en materia de auditor a tanto legislativas como profesionales tratan de reducir el gap de expectativas entre el auditor y el usuario del informe Con esa finalidad se cre el ep grafe de Cuestiones Claves de Auditor a donde se explica cu les son los principales riesgos que ha detectado el auditor durante su trabajo y qu procedimientos ha usado para mitigarlos Si bien cada Cuesti n Clave es espec fica para cada cliente auditado el presente texto puede facilitar o servir de gu a para una adecuada redacci n ofreciendo al usuario un punto de partida en la redacci n de su informe de

auditor a Esta fórmula de detección de los riesgos se ve reforzada en esta edición con una casuística práctica sobre las problemáticas del Control Interno en las áreas de Balance y en PyG ofreciendo una colección de casos adaptables a diferentes problemáticas El manual incluye y actualiza el papel del auditor ante los cada vez mayores requerimientos de información de carácter no financiero en los casos que el informe de gestión contiene el estado de información no financiera En este sentido la Directiva Europea ya reconoce que debe denominarse de forma más correcta información sobre sostenibilidad Además este tipo de información va ganando un mayor protagonismo en las políticas de reporting de las empresas Esta nueva edición también actualiza otros encargos del auditor dado que ganan en importancia para la profesión De ellos se puede destacar la comprobación de los plazos legales de pago para ser beneficiarios de subvenciones o para la solicitud de ayudas ante situaciones extraordinarias con consecuencias económicas como la guerra de Ucrania o el informe especial requerido para la aprobación formalización y homologación de planes de reestructuración empresarial Por último destacar que también se realiza un análisis del tratamiento de la incertidumbre en relación con el principio de empresa en funcionamiento aspecto de enorme relevancia práctica en el informe de auditoría En definitiva uno de los libros más actualizados que existen en el mercado sobre la auditoría los modelos de riesgos y el control interno **Manual Francis Lefebvre** M. Ángela Jiménez Montañés, 2012

El Libro español, 1977 *Manual de auditoría*, 2021
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