

Contabilidad de costos



Contabilidad De Costos

LP Steffe

Contabilidad De Costos:

Contabilidad de costos I Carlos Augusto Rincón Soto,Francisco Ricardo Molina Mora,Fernando Villarreal Vásquez,2021-02-02 Esta obra se constituye en una respuesta práctica y oportuna a las innovaciones a los cambios de los últimos tiempos en un mundo globalizado comercial económica y contablemente con reformas tributarias laborales y cambiarias permanentes donde el dinero plástico transferible virtual de los bancos y digital o electrónico cada día toma más fuerza Con un enfoque práctico permite al estudiante o lector asimilar los conceptos y generar las destrezas y habilidades para desempeñarse exitosamente en el desarrollo de las tareas básicas contables tributarias y laborales en un negocio o empresa En esta segunda edición los temas fueron cuidadosamente seleccionados y tratados acordes con las últimas reformas tributarias laborales y según las Normas Internacionales de Información Financiera NIIF asimismo con los avances tecnológicos pertinentes orienta para combinar y comparar el proceso contable manual con el digital o tecnológico de algún software contable

Contabilidad de costos. Tomo II - 1ra edición Ramiro Gamboa Suárez,Luis Alfredo Jiménez Rodríguez,2023-02-17 Este apartado pretende dar continuidad al estudio conocimiento y uso de los costos como herramienta de gestión Se recalca el aporte serio y sólido que brinda la información costeada hacia la toma de decisiones La continuación del tomo I reitera el desarrollo didáctico y metodológico del tratado de los costos y sus diferentes facetas frente a la actividad de los negocios que persiguen excelencia y mejora continua en sus procesos Lo anterior tratado desde las Normas Internacionales en materia contable El documento consta de cuatro unidades temáticas que permitirán la profundización en el tema de los costos y otras formas de su gestión en el capítulo 1 se desarrolla el contexto del costeo absorbente o total versus el costo directo o variable en el capítulo 2 los costos predeterminados estimados y entender en el capítulo 3 los costos por actividades ABC y en el capítulo 4 los modelos de gestión de costos ABM ABB Target Cost etc Este libro tiene su origen en la necesidad de aportar teoría y práctica de apoyo a la formación del contador público administrador de empresas a los ingenieros industriales administradores financieros economistas a quienes se dirige principalmente sin embargo es una obra de uso casi necesario para quienes tengan de alguna manera relación con los procesos fabriles industriales o de servicios Incluye Amplia disertación y sustento práctico de las unidades temáticas todas en franca direccionalidad con la norma internacional y los contextos de gestión organizacional modernos Aplicaciones reales y posturas críticas con fundamento técnico

Contabilidad de costos Carlos Fernando Cuevas Villegas,2001 CONTENIDO Naturaleza y objetivos de la contabilidad de costos Fundamentos y conceptos básicos de la contabilidad de costos Comportamiento del costo Modelos Costeo por procesos Conceptos básicos Costeo por procesos procedimientos adicionales Problemas especiales de asignación de costos Costeo por rdenes de trabajo Costeo estándar materiales directos y mano de obra directa Costeo estándar Análisis de la carga fabril Análisis de la relación costo volumen utilidad Costeo ABC Gestión ABM

Contabilidad de costos - 2da edición Sinisterra Valencia Gonzalo,Rincón Soto Carlos Augusto,2017-01-01

Contabilidad de costos. Tomo I - 1ra edición

Ramiro Gamboa Suárez,Luis Alfredo Jiménez Rodríguez,2023-02-17 Contabilidad de costos I es un tratado de la operacionalización de los costos como elemento que permite la gestión y la toma de decisiones con amplia perspectiva teórica y aplicaciones prácticas de casos reales todo lo anterior concatenado con la Normas Internacionales en materia contable y con aporte de valor frente al conocimiento del futuro contador como aliado estratégico de la actividad empresarial El documento consta de cuatro unidades temáticas que llevan al lector a entender el alcance de los costos su génesis y sus fundamentos hasta el conocimiento de los sistemas de costos la unidad 1 alude a las generalidades e introducción la unidad 2 a los elementos del costo la unidad 3 a la medida y contabilización de los elementos y la unidad 4 a los sistemas de acumulación de costos Este libro tiene su origen en la necesidad de aportar teoría y práctica de apoyo a la formación del contador público administrador de empresas a los ingenieros industriales administradores financieros economistas a quienes se dirige principalmente sin embargo es una obra de uso casi necesaria de todos aquellos quienes tengan de alguna manera relación con los procesos fabriles industriales o de servicios

CONTABILIDAD DE COSTOS UN ENFOQUE GERENCIAL Charles T. Horngren, George Foster, Srikant M. Datar, 2007

CONTENIDO

El papel del contador en la organización Introducción a los términos y propósitos del costo Análisis de costo volumen utilidad Costeo por períodos de trabajo Costeo basado en actividades y administración basada en actividades Presupuesto maestro y contabilidad por área de responsabilidad Presupuestos flexibles variaciones y control administrativo Costeo de inventarios y análisis de capacidad Determinación de cómo se comportan los costos Toma de decisiones e información relevante Decisiones de fijación de precios y administración del costo Estrategia tablero de mando y análisis de rentabilidad estratégica Asignación de costos Asignación del costo coproductos y subproductos Ingresos variaciones en ventas y análisis de la rentabilidad del cliente Acumulación por procesos Desperdicio reprocesso y desecho Calidad tiempo y la teoría de las restricciones Administración de inventarios justo a tiempo y costeo del flujo hacia atrás Presupuest

Contabilidad de costos Pedro Zapata Sánchez, 2015-06-10 La segunda edición corregida y aumentada de Contabilidad de costos Herramientas para la toma de decisiones se ha preparado con base en las NIIF y NIC actualizadas al año 2014 las cuales regulan fundamentalmente el manejo de inventarios propiedad planta y equipos y marginalmente a activos biológicos Este libro busca satisfacer las necesidades formativas de los estudiantes de contabilidad y administración de empresas de universidades e institutos de educación superior Incluye casos y ejemplos reales

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Pérez,1989 CONTENIDO Diferencia entre comerciante e industrial De la contabilidad de costos Sistemas de costos Sistemas de costos incompletos Sistema completo de costos Cuentas que lo integran Estudio de los elementos del costo de producción Casos prácticos de costos por órdenes Sistemas de costos por procesos Costos conjuntos **Contabilidad de costos. Con aproximación a las NIC/NIFF - 3ra edición** Gonzalo Sinisterra Valencia,Carlos Augusto Rincón Soto,2024-05-29 La información de costos desempeña un papel fundamental en el control y la toma de decisiones estratégicas de las empresas Asimismo los indicadores de costos permiten controlar, evaluar, planificar y desarrollar pronósticos para gestionar los procesos de fabricación, comercialización y financiación Esta obra proporciona los conocimientos esenciales para diseñar, implementar y operar sistemas de información de costos de manera práctica basados en los requerimientos actuales de las organizaciones En esta nueva edición se introduce un módulo de auditoría de costos un concepto innovador determinante en el aseguramiento de la información con la que se toman decisiones en las empresas que ofrece confianza sobre los indicadores de costos estableciendo que estos son calculados de acuerdo a las políticas más norteadas además de cumplir con las necesidades de los usuarios de la información Dirigido a los profesores, estudiantes y profesionales de las áreas de Contaduría Pública, Administración de Empresas, Ingeniería Industrial y carreras afines Incluye Fundamentos y conceptos de costos, Herramientas técnicas y metodologías para medir los costos empresariales así como la incidencia de las NIIF en la contabilidad de costos Módulo de auditoría de costos Contenidos en el Sistema de Información en Línea SIL Al final del libro encontrar el código para ingresar información en Línea SIL donde podrá acceder al resumen y glosario de cada capítulo así como a preguntas, ejercicios y problemas de autoevaluación **Contabilidad de costos. Con aproximación a las NIC/NIFF - 1ra edición** Gonzalo Sinisterra Valencia,2011-01-01 La información de costos es fundamental para decidir las estrategias gerenciales Los

indicadores de costos sirven para el control evaluaci n planeaci n y desarrollo de pron stico para los proyectos de producci n comercializaci n y financiaci n de las organizaciones Esta obra presenta los conocimientos esenciales para abordar de manera pr ctica los procedimientos de dise o implementaci n y operaci n de los sistemas de informaci n de costos presenta los fundamentos de la descripcin contable de costos y las metodolog as de medici n de estos explica la incidencia de la normatividad internacional en la pol tica de los mismos Este libro va dirigido a los estudiantes y profesionales de las reas de Contadur a p blica Administraci n Ingenier a industrial y carreras afines *Fundamentos de contabilidad de costos con enfoque NIIF* Oviedo Pino, Juan Ignacio,Narváez Castillo, Viviana Patricia,2023-03-17 El presente libro tiene como finalidad facilitar la comprensi n y articulaci n de la contabilidad de costos con la contabilidad financiera dentro del enfoque de las Normas Internaciona de Informaci n Financiera NIIF Aunque esta de la contabilidad se ha asociado principalmente con la contabilidad administrativa se pretende exponer los principios fundamentales que la rigen en cumplimiento del est ndar internacional propuesto por el International Accounting Standards Board IASB Es una obra que est escrita de manera que cualquier persona interesada en temas contables pueda apropiarla con facilidad siempre y cuando se lea y analice secuencialmente Est dise ada para que a medida que se avanza te ricamente se complemente con ejercicios pr cticos y en consecuencia el lector pueda adquirir integralmente la conceptualizaci n y aplicaci n con el fin de que sea replicada y extrapolada a la cotidianidad organizacional A diferencia de otros textos de contabilidad de costos este libro hace nfasis en el tratamiento contable seg n los requisitos de los est ndares internacionales En este sentido no enfatiza un sistema de costos en particular pero s aborda tem ticas generales con las que se facilita la comprensi n de textos avanzados de costos los cuales en muchas ocasiones dejan de lado el reconocimiento contable **Contabilidad de costos en industrias de**

Transformaci n María de Lourdes Rojas Cataño,2020-03-18 Esta obra es de utilidad para los interesados en comprender los sistemas de costos y obtener de la contabilidad administrativa los beneficios que brinda para la toma de decisiones pues ante el proceso de globalizaci n la competencia por el mercado se ha vuelto m s fuerte por lo que las empresas requieren de una planeaci n estrat gica bien estructurada que les permita permanecer en el mercado diferenci ndose de la competencia y manteni ndose atentas a los cambios del entorno *Contabilidad de costos* Juan Garc a Colín,2001 **Sistemas de informaci n contable y gerencial de costos I** Nadia Ugalde Binda,Ridiguer Artavia Barboza,2025-03-06 Sistemas de informaci n contable y gerencial de costos I es una obra clave para comprender el c lculo registro y an lisis de costos en el mbito contable y gerencial Est dirigida a estudiantes de Contadur a P blica y Direcci n de Empresas Aborda temas como la clasificaci n de costos inventarios mano de obra y costos indirectos adem s de m todos de costeo y distribuci n de costos en productos conjuntos Con un enfoque te rico pr ctico incluye ejercicios y normativas relevantes que constituyen herramientas esenciales para la toma de decisiones estrat gicas en entornos empresariales din micos Es una gu a indispensable para fortalecer competencias en gesti n y an lisis de costos *Contabilidad de costos : un enfoque de gerencia* Charles T.

Horngren,1980

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