

## Libros De Contabilidad Intermedia

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el libro contabilidad intermedia 2 487 edición es una obra enfocada a la contabilidad financiera avanzada es por ello que se presupone al lector el dominio de las técnicas procedimientos y conocimientos de contabilidad básica a

partir de los cuales se profundiza en diferentes áreas principalmente a través del análisis práctico de los principios contables las normas de registro y valoración y los criterios de valoración contemplados en el pgc de 2007 y sus correcciones posteriores se realiza también una introducción a las cuentas anuales y al análisis contable mediante ratios aunque el objetivo del libro es cubrir todas las necesidades relativas al aprendizaje de los estudiantes de contabilidad del segundo curso del grado en turismo de la uned puede ser interesante también para la ampliación de los conocimientos contables de cualquier lector que ya posea una base contable dado su enfoque práctico el libro se estructura en 10 capítulos integrados en tres secciones en el desarrollo conceptual del libro se han insertado al hilo de las explicaciones más de 100 ejemplos resueltos cada capítulo dispone de una introducción un detalle de los objetivos a alcanzar un índice de los contenidos principales un mapa conceptual del capítulo un glosario de términos y expresiones un resumen y una sección de autoevaluación dentro de esta última se ofrecen 100 preguntas de revisión inicial de conceptos 100 de revisión avanzada en formato verdadero falso 100 de chequeo de aplicación práctica de contenidos en formato tipo test y 50 casos prácticos todo ello con soluciones y explicaciones desarrolladas hay que sumar a ello dos anexos relativos a contenidos y al pgc en esta segunda edición dichos contenidos han sido revisados y actualizados

este cuaderno está dirigido a los estudiantes de las diversas carreras del área económico administrativa para ayudarles a incursionar en temas contables más selectos como las conciliaciones bancarias el estado de variaciones en el capital contable el estado de flujos de efectivo y las diferentes formas de realizar ventas a crédito entre otras además pretende que de una manera práctica puedan ejercitar ampliamente los diferentes temas contables incluidos en este texto los temas se desarrollan en forma práctica lo cual lleva al alumno de la mano en la solución de los ejercicios planteados y les permite confirmar sus conocimientos asimismo ayuda al profesor con una guía práctica para asegurar que todos los temas relevantes de contabilidad intermedia sean tratados con ejemplos que mejoren la enseñanza aprendizaje

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