

Memento Pratico Fiscale 2015

ESTUDIO PRACTICO DE LA CONTABILIDAD ELECTRONICA 2017 Italian Books and Periodicals Memento pratico fiscale 2015 Boletín bursátil Bibliografia nazionale italiana Bollettino delle pubblicazioni italiane ricevute per diritto di stampa Der Schweizer buchhandel Das Schweizer Buch Giornale della libreria C.P. M nica Galindo Cosme Biblioteca nazionale centrale di Firenze

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el objetivo de este libro estudio práctico de la contabilidad electrónica es dar a conocer a los contribuyentes contadores y personas interesadas en la materia contable los elementos con que cada parte cuenta para llevar a cabo el cumplimiento de las obligaciones establecidas en el cff con respecto a la contabilidad electrónica la autoridad para revisar y el contribuyente para evitar caer en violaciones que le llevan a pagar diferencias multas accesorios o consecuencias mayores contenido prologo abreviaturas glosario capitulo i gobierno electronico 1 antecedentes 2 qué es gobierno electrónico 3 fases del gobierno electrónico fase 1 información fase 2 interacción fase 3 transacción fase 4 transformación 4 experiencias internacionales 5 experiencia en chile capitulo ii contabilidad definicion postulados y normas de informacion financiera 1 antecedentes 2 criterios de carácter interno del sat 3 definición de contabilidad 4 qué son las normas de información financiera nif 5 postulados básicos a sustancia económica b entidad económica c negocio en marcha d devengación contable e asociación de costos y gastos vs ingresos f valuación g dualidad económica h consistencia 6 depreciación fiscal vs depreciación contable 7 costeo absorbente y costeo directo capitulo iii contabilidad electronica y su integracion 1 contabilidad electrónica 2 integración de la contabilidad para efectos fiscales de acuerdo con el cff 3 comentarios a los elementos integrantes de la contabilidad para efectos fiscales 3 1 los libros 3 2 sistemas y registros contables 3 3 papeles de trabajo 3 4 estados de cuenta 3 5 cuentas especiales a cuentas de reserva de balance b cuentas de orden 3 6 libros y registros sociales a reducción de capital b exhibición de capital c asambleas generales d sistema electrónico de la secretaría de economía 3 7 control de inventarios y método de valuación a peps primeras entradas primeras salidas b promedio c detallistas d determinación del margen de utilidad bruta 3 8 discos y cintas o cualquier otro medio procesable de almacenamiento de datos 3 9 los equipos o sistemas electrónicos de registro fiscal y sus respectivos registros 3 10 además de la documentación comprobatoria de los asientos respectivos 3 11 así como toda la documentación e información relacionada con el cumplimiento de las disposiciones fiscales 3 12

la que acredite sus ingresos y deducciones 3 13 y la que obliguen otras leyes 3 14 los avisos o solicitudes de inscripción al registro federal de contribuyentes así como su documentación soporte art 33 apartado a fracción ii 3 15 las declaraciones anuales informativas y de pagos provisionales mensuales bimestrales trimestrales o definitivos art 33 apartado a fracción iii 3 16 las acciones partes sociales y títulos de crédito en los que sea parte el contribuyente 3 17 la documentación relacionada con la contratación de personas físicas que presten servicios personales subordinados así como la relativa a su inscripción y registro o avisos realizados en materia de seguridad social y sus aportaciones 3 18 la documentación relativa a importaciones y exportaciones en materia aduanera o comercio exterior 3 19 comprobar el cumplimiento de los requisitos relativos al otorgamiento de estímulos fiscales y de subsidios 3 20 el control de los donativos de los bienes recibidos por las donatarias autorizadas en términos de la lsr capítulo iv los registros contables 1 requisitos de los asientos contables 2 requisitos establecidos por el rcf 3 cinco días para hacer los registros 4 registros cronológicos y descriptivos 5 relacionar los folios con la p liza 6 identificación de las inversiones y su deducción 7 relacionar los saldos con las operaciones 8 formulación de estados financieros 9 relacionar balance general 10 restitución de iva e ieps 11 estímulos y subsidios fiscales 12 control de inventarios 13 asientos en español y moneda nacional a plasmarse en idioma español b consignar los valores en moneda nacional 14 centros de costos 15 operaciones de contado crédito parcialidades etcétera 16 conciliación aritmética y contable 17 control de inventarios 18 arrendamiento financiero 19 control para donatarias autorizadas 20 identificación del iva con actos gravados exentos o mixtos 21 contabilidad electrónica a los registros contables 22 publicación de los estados financieros en materia mercantil 23 dictamen financiero para entidades extranjeras 24 dictamen financiero para entidades que emiten obligaciones capítulo v conservación de la contabilidad 1 plazo para conservar la contabilidad 2 medios de conservación 2 1 dónde conservar la contabilidad 2 2 avisos de cambio de domicilio a medios de conservación de la contabilidad 3 casos de destrucción robo 4 la nube y la niebla capítulo vi fechas de cumplimiento 1 antecedentes 1 1 entrada en vigor para entregar la información 1 2 entrega del catálogo de cuentas 1 3 entrega ordinaria de la balanza de comprobación 1 3 1 personas morales 1 3 2 personas físicas 1 3 3 contribuyentes emisores de valores que coticen en las bolsas de valores 1 3 4 agapes 1 3 5 balanza de cierre del ejercicio 1 4 entrega de p lizas regla 2 8 1 6 y 2 8 1 7 rmf 1 4 1 plazo para la entrega de las p lizas capítulo vii información a entregar al sat 1 catálogo de cuentas 1 1 nomenclatura y características del archivo 2 código agrupador de cuentas del sat 3 balanza de comprobación 3 1 balanza de comprobación caso práctico 4 información de las p lizas del período 5 sello digital de la contabilidad electrónica 6 catálogo de métodos de pago 7 buzón tributario 8 proveedor de certificación de recepción de documentos digitales capítulo viii aspectos a cuidar en materia contable 1 la operación carrusel en la compra de comprobantes fiscales 1 1 el dinero reciclado 2 los préstamos de socios accionistas o terceros con ellos relacionados 2 1 dividendos fictos 2 2 conceptos no considerados como dividendos fictos 2 3 otros puntos a cuidar capítulo ix revisiones electrónicas 1 la contabilidad como prueba en contra del contribuyente capítulo x infracciones y delitos sanciones pecuniarias y corporales 1 infracciones relacionadas con la contabilidad consideraciones 2 delitos y penas relacionados con la contabilidad 3 infracciones

relacionadas con el envío de la contabilidad apendice i jurisprudencias en materia de contabilidad electronica referencias documentales legislativas paginas web consultadas bibliograficas

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