

Ventajas Y Desventajas De La Contabilidad De Costos

Charles T. Horngren, Gary L. Sundem, William O. Stratton

Contabilidad de costos/ Cost Accounting, 2006

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 órdenes 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, reproceso y desecho - Calidad, tiempo y la teoría de las restricciones - Administración de inventarios, justo a tiempo y costeo del flujo hacia atrás - Presupuest ...

Introducción a la contabilidad de gestión Julio A. Ortega, Julio A. Ortega Seco, 1999

SISTEMAS DE COSTOS Un proceso para su implementación ,

Contabilidad de costos Ernesto Reyes 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. Tomo II Ramiro Gamboa Suarez, 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 sosegado que brinda la información costeadada 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 estándar; 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 teórico 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 Charles T. Horngren, George Foster, Srikant M. Datar, 2002 CONTENIDO: El papel del contador en la organización - Introducción a los términos y propósitos del costo - Análisis de costo-volumen-utilidad - Costeo por órdenes 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, reproceso y desecho - Calidad, tiempo y la teoría de las restricciones - Administración de inventarios, justo a tiempo y costeo del flujo hacia atrás - Presupuest ...

Management Information Systems Kenneth C. Laudon, Jane Price Laudon, 2004 Management Information Systems provides comprehensive and integrative coverage of essential new technologies, information system applications, and their impact on business models and managerial decision-making in an exciting and interactive manner. The twelfth edition focuses on the major changes that have been made in information technology over the past two years, and includes new opening, closing, and Interactive Session cases.

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 disertación 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 arconar 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 medición 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 - 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 toma decisiones en las empresas que ofrece confianza sobre los indicadores de costos, estableciendo que están calculados de acuerdo a las políticas, métricas y estándares, 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 encontrará 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.

Ordenanzas y anuario universitario Universidad Autónoma de Centro América, 1988

Contabilidad de costos Pedro Zapata Sánchez, 2019-06-20 Esta publicación está dirigida a los contadores profesionales, gerentes de producción, ingenieros del producto y otros profesionales que participan directa o indirectamente en la fabricación de artículos o generación de servicios, a los profesores de contabilidad y a sus estudiantes que, estén interesados en conocer los sistemas, métodos, técnicas y procedimientos que se utilizan para costear de manera objetiva la producción. El libro de Costos va planteando las alternativas de valoración de los recursos dirigidos a la producción, a través de los sistemas tradicionales como Órdenes o Procesos y métodos modernos como Costeo estándar, ABC o tróput, en el marco de las NIC-NIIFs vigentes.

Contabilidad de costos: Primer curso Ernesto Reyes Pérez, 1968

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

Introduction to Management Accounting, Chap. 1-14 Charles T. Horngren, Gary L. Sundem, William O. Stratton, 2005 Make the right decisions with Horngren/Sundem/Stratton! Horngren/Sundem/Stratton's best-selling texts emphasize decision-making throughout each chapter. Decision-making is introduced in the early text chapters and also appears in many

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Planificación y presupuesto por programas Gonzalo Martner,2004-06-30

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Revista Instituto Tecnológico y de Estudios Superiores de Monterrey. Escuela de Contabilidad, Economía y Administración,1964

Costos para gerenciar organizaciones manufactureras, comerciales y de servicios 2a Ed Berrío,Deysi,Castrillón, Jaime,2010-05-05 Ofreciendo un mayor espacio de estudio y análisis a las empresas comerciales y de servicios, las de mayor auge, esta segunda edición actualizada y aumentada, brinda al lector herramientas para el desarrollo de habilidades en la toma de decisiones gerenciales y para el control de gestión. A partir de una fundamentación conceptual sólida y acompañado con una amplia gama de ejercicios, basados en casos vigentes del sector empresarial, el texto aborda temas como clasificación de costos, relación costo-volumen-utilidad, toma de decisiones a corto plazo, gerencia estratégica de costos y evaluación, teoría de restricciones y fijación de precios de transferencia interna, entre otros. Además, se encuentra enfocado al proceso de enseñanza-aprendizaje de carreras afines al área económica, contable y administrativa y sirve como guía de consulta de profesionales que quieran profundizar en este campo de la administración.

Business Ricky W. Griffin,Ronald J. Ebert,2004 For Introduction to Business courses. This best-selling text by Ricky Griffin and Ronald Ebert provides students with a comprehensive overview of all the important functions of business. Each edition has introduced cutting-edge firsts while ensuring the underlying principles that guided its creation, Doing the Basics Best, were retained. The seventh edition focuses on three simple rules- Learn, Evaluate, Apply. - NEW- Chapter 2: Understanding the Environments of Business - This new chapter puts business operations in contemporary context, explaining the idea of organizational boundaries and describing the ways in which elements from multiple environments cross those boundaries and shape organizational activities. This chapter sets the stage as an introduction to some of the most important topics covered in the rest of the book, for example: - The Economics Environment includes the role of aggregate output, standard of living, real growth rate; GDP per capita; real GDP; purchasing power parity; and the Consumer Price Index. - The Technology Environment includes special attention to new tools for competitiveness in both goods and services

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