

TEORIAS

CONTABLES

1492 FRAY LUCA PACCIOLI, PADRE DE LA CONTABILIDAD.

¿Cuáles son las clasificaciones de la teoría contable?

Existen tres clases diferentes de contabilidad: la contabilidad financiera, la contabilidad de costes y la contabilidad de gestión. Las tres tienen sus propias características y usos. Además, tienen resultados diferentes, así como su registro y mantenimiento.



¿Cuáles son los dos tipos principales de teoría contable?

Los dos principales métodos contables son la contabilidad de caja y la contabilidad de ejercicio. La contabilidad de caja registra los ingresos y los gastos cuando se reciben y se pagan. La contabilidad por devengo registra los ingresos y gastos cuando se producen.



Cuántas y Cuáles Son:

Estas son algunas de ellas:

- Teoría del valor histórico
- Teoría del valor razonable
- Teoría de la información asimétrica
- Teoría de la agencia
- Teoría de la contabilidad social y ambiental

¿Qué es la teoría contable?

Una teoría contable es una noción que utiliza especulaciones, metodologías y marcos en el estudio de la información financiera.



TEORIAS APLICADAS EN LA CONTABILIDAD

Teoría aplicada a la contabilidad es una actividad lógica y racional, por medio de la cual se da una explicación a los derechos económicos, mediante una serie de definiciones, principios, reglas, criterios, proposiciones, incluidos axiomas y teoremas, que establecen el marco de referencia para el conocimiento y evaluación de las prácticas de contabilidad.



Teoria De La Contabilidad

Ernesto Fernández Martínez

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Teoría de la contabilidad Mario Biondi,1999 *Teoría de la contabilidad* Alejandro Prieto,1973 **CONTABILIDAD GENERAL.** 11a Jesús Omeñaca García,2008-06-25 Totalmente actualizado con lo establecido en el RD 1514 2007 por el que se aprueba el nuevo Plan General de Contabilidad y por el RD 1515 2007 por el que se aprueba el Plan General de Contabilidad de pequeñas y medianas empresas y los criterios contables específicos para microempresas ambos de 16 de noviembre de 2007 Partiendo de cero y con un enfoque eminentemente didáctico se ha abarcado de manera totalmente exhaustiva el estudio contable de todas las operaciones contables y financieras que pueden originarse en cualquier tipo de empresa individual o societaria habiéndose estructurado el libro progresivamente en tres partes 1º Iniciación a la contabilidad donde se exponen y comentan los conceptos básicos en los que se fundamenta la técnica contable 2º Estudio de las cuentas según la naturaleza de la operación tesorería existencias clientes proveedores inmovilizado otros activos no corrientes inversiones financieras endeudamiento provisiones recursos propios etc y abordando siempre las normas concretas aplicables a cada operación así como la normativa fiscal que les afecta 3º Las cuentas anuales balance cuenta de pérdidas y ganancias estado de cambios en el patrimonio neto estado de flujos de efectivo memoria comentando las normas para su elaboración y formulación tanto para los modelos normales como para los abreviados En el estudio de las operaciones y de las cuentas anuales se alude siempre de forma paralela a las dos normativas la del PGC y la del PGC de Pymes **Teoría de la contabilidad y el control** Shyam Sunder,2005 *Teoría de la contabilidad* Eldon S. Hendriksen,1981 **Teoría práctica de la contabilidad** Francisco Hurtado del Valle,1929 **Fundamentos y reflexiones de la teoría contable** Varios autores,2021-02-03 Fundamentos y reflexiones de la teoría contable es el resultado de la labor de varios profesionales que integran un sólido equipo de investigación en el área contable Este documento es una verdadera contribución para discutir y reflexionar acerca de la teoría contable especialmente con relación a ciertos temas que revisten una gran relevancia para procesos de discusión Se presentan tanto reflexiones como comentarios de distintos profesionales y profesores mediante aportes extraordinarios que motivan las análisis y discusiones en materia contable La obra incluye títulos como la axiología y la teleología contable Es interesante leer que mientras la axiología estudia los principios que permiten considerar los valores positivos y los valores negativos desde el punto de vista de lo que es o no valioso la teleología se refiere al establecimiento del fin contable bajo preceptos morales alcanzar el fin determinado lo que implica acciones estratégicas para llegar al propósito que se ha definido *Teoría de la contabilidad financiera* Harold Bierman,1975 **Teoría contable** William L. Chapman,1984 **El desarrollo de la teoría contable en México** C. P. Guillermo Pozo Mariscal,1975 *Teoría de la contabilidad* Eldon S. Hendriksen,1970 *Contabilidad, administración y economía* Horacio López Santiso,2001 *Contabilidad, auditoría e impuestos* ,1997 **Teoría de la contabilidad financiera** Jesús Urias Valiente,2004 **Teoría de la realización contable** Carlos Núñez Anavitarte,1958 *Información comercial española* ,1944

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Reviewing **Teoria De La Contabilidad**: Unlocking the Spellbinding Force of Linguistics

In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is actually astonishing. Within the pages of "**Teoria De La Contabilidad**," an enthralling opus penned by a highly acclaimed wordsmith, readers embark on an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve into the book's central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

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