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Geoffrey C. Gurtner, Peter C. Neligan



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de los datos y la selección de los métodos de contabilidad relacionados con las estimaciones y mediciones de rendimiento de las empresas aumenta la fiabilidad de los informes financieros La utilización precisa de los datos no se refiere sólo a los principios y directrices de contabilidad depende de otras cuestiones tales como la preparación la creencia y la ética de los contadores Diversos factores que incluyen cuestiones relacionadas con la educación y el punto de vista de los contadores influyen la ética de los contadores Los temas relacionados a la cadena de valor influyen en la toma de decisiones de contabilidad La independencia de los contadores es una cuestión importante para mantener los informes de contabilidad pertinentes Sin embargo es difícil aislar los contadores a partir del contexto de trabajo Por lo tanto se requieren guías y normas de contabilidad adecuadas para lograr en cierta medida la objetividad de los contadores Este texto se relaciona con los conceptos básicos los métodos la estimación y aplicación de la información de contabilidad utilizada para la toma de decisiones El texto está organizado de la siguiente manera Capítulo 1 Introducción discute las cuestiones básicas relacionadas con la contabilidad gerencial que incluye el uso interno y externo de la información de contabilidad las funciones gerenciales planificación control y toma de decisiones y una introducción de los elementos de conceptos de ética de contabilidad Capítulo 2 clasificación de costos y gastos incluye factores de costo y de objetos de costo los costos discrecionales y los costos variables y fijos Capítulo 3 estimación de costos y gastos incluye algunos métodos matemáticos y estadísticos para la utilización en la toma de decisión Estos incluyen la media la estimación de costos fijos y variables por unidad Capítulo 4 introducción a los sistemas de costos incluye introducción a la orden de trabajo específico y el costo procesal Capítulo 5 asignación de costos indirectos está relacionado con el costo asignaciones la asignación de los gastos indirectos gastos generales y los centros de responsabilidad Capítulo 6 análisis de costo volumen se analizan los conceptos básicos y los supuestos del análisis de costo volumen ACV y ofrece ejemplos prácticos de punto de equilibrio el ingreso requerido el margen de seguridad y la mezcla de ventas Capítulo 7 información de contabilidad para tomar decisiones a corto plazo se refiere a los supuestos de adopción a corto plazo y ejemplos básicos que incluyen producir o comprar la suspensión de un segmento diferentes etapas de la producción Capítulo 8 Gerencias de recursos de los activos corrientes y pasivos corrientes incluye introducción a las gerencias de efectivo cuentas por cobrar y cuentas por pagar Capítulo 9 Valoración de productos y servicios presenta los métodos de fijación de precios y las implicaciones éticas de la tasación de producto servicio Capítulo 10 Presupuestos y toma de decisiones discuten las clasificaciones presupuestarias integral maestro de presupuesto presupuesto estados financieros y las implicaciones éticas en la preparación de los presupuestos de la empresa Capítulo 11 costo estándar y análisis de varianza es una introducción al costo estándar en particular ofrece ejemplos de material mano de obra y las variaciones generales Capítulo 12 presupuesto de capital introduce las técnicas clásicas en el presupuesto de capital y las implicaciones éticas en el presupuesto de capital Capítulo 13 estados financieros y sus usos para la toma de decisiones incluye el análisis de estados financieros incluyendo análisis vertical horizontal y razones de la rentabilidad la liquidez y la solvencia de una empresa Capítulo

tulo 14 Medici n de rendimiento cubre los conceptos b sicos de las medidas de desempe o Introduce las mediciones tradicionales ROA ROE y ROI y cuadros de mando balanced scorecards Finalmente se presentan las bibliograf as y fuentes de informaci n tiles

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Lourenço, Isabel, Major, Maria, 2015-07-01 Accounting has often been described as the language of business As the increasing competition of overseas markets begins to affect even the smallest local companies many more business professionals must become fluent in accounting principles and practice *Standardization of Financial Reporting and Accounting in Latin American Countries* highlights the recent move to International Financial Reporting Standards IFRS and addresses some of the concerns raised due to cultural differences and the level of enforcement of these standards in separate countries Describing the evolution of both financial and managerial accounting due to the adoption of IFRS this book is an essential reference source for both students and seasoned professionals in the fields of accounting finance and related management fields especially those with an international emphasis **Managerial Accounting 5th Edition for**

Youngstown State University with WileyPLUS Set Jerry J. Weygandt, 2010-12-29

Managerial Accounting Jiambalvo 5th Edition Book Review: Unveiling the Magic of Language

In a digital era where connections and knowledge reign supreme, the enchanting power of language has been apparent than ever. Its capability to stir emotions, provoke thought, and instigate transformation is really remarkable. This extraordinary book, aptly titled "**Managerial Accounting Jiambalvo 5th Edition**," written by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound impact on our existence. Throughout this critique, we shall delve to the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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