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Contabilidad de sociedades María Elena Morales Sánchez,Morales Ma. Elena,1986

Contabilidad de Sociedades María Del Rosario Álvarez Rocha,José Antonio Morales Castro,2014-10-21 En la Contabilidad de Sociedades se produce la información financiera que muestra los efectos que deben registrarse en los estados financieros como consecuencia del comportamiento de una sociedad determinada que resulta de un proceso de apertura, fusión, liquidación, transformación, consolidación, o que adopta mecanismos de negocios específicos como es el caso de la franquicia. Esta información financiera está enmarcada en las NIF y los aspectos legales que guían los procesos de funcionamiento de las sociedades. Dentro de los procesos que desarrollan las sociedades, por ejemplo, la disolución y la liquidación, se dicen que son dos etapas que se presentan de manera separada.

Contabilidad de sociedades María Elena Morales Sánchez,2007

Contabilidad de sociedades. Teoría y práctica Aguilar Lámbarry, Hanni A.,2020-11-24 Contabilidad de sociedades pretende proporcionar al alumno información jurídica que fundamente los conceptos relacionados con el aspecto contable para la apertura de una sociedad mercantil en México, el procedimiento legal de su apertura y en base a la escritura social presentar algunos ejemplos prácticos de uso didáctico, para poner en práctica conocimientos legales, fiscales y contables aplicables en la apertura de una entidad económica en nuestro país, así como la transformación, fusión, disolución-liquidación y concurso mercantil de las sociedades contempladas en la Ley General de Sociedades Mercantiles; además de proporcionar en sus últimas unidades un breve reconocimiento a la asociación en participación, copropiedades, sociedades y asociaciones civiles en México. Este libro pretende proporcionar al alumno información jurídica que fundamente los conceptos relacionados con el aspecto contable para la apertura de una sociedad mercantil en México, el procedimiento legal de su apertura y en base a la escritura social presentar algunos ejemplos prácticos de uso didáctico, para poner en práctica conocimientos legales, fiscales y contables aplicables en la apertura de una entidad económica en nuestro país, así como la

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Contabilidad de sociedades María Avelina Besteiro Varela, 2012-06-12 Este manual está dedicado al estudio de la contabilidad de sociedades, en especial a la sociedad anónima, a la que dedica gran parte de su contenido. Aspectos tales como la constitución, aumentos y reducción de capital, negocio de las acciones propias, aplicación de resultados, disolución, transformación y combinaciones de negocios (sin entrar en materia de grupos de sociedades) son analizados minuciosamente. Para el desarrollo de los temas se ha tenido en cuenta, entre otros textos legales, el Texto Refundido de la Ley de Sociedades de Capital, la Ley 3/2009 de 3 de abril, sobre modificaciones estructurales de las sociedades mercantiles, así como la modificación que, en materia de combinaciones de negocios, supuso el Real Decreto 1159/2010, de 17 de septiembre, en relación con el texto inicial del Plan General de Contabilidad de 2007. Igualmente se dedica un amplio capítulo al estudio de los componentes del patrimonio neto, tomando como referencia el Plan General de Contabilidad y la legislación mercantil. Los últimos capítulos se refieren a las sociedades de responsabilidad limitada, colectivas y comanditarias. El estudio de los temas tratados en la obra se realiza con rigor, pero con claridad y de forma didáctica y, para una mejor comprensión de los planteamientos teóricos, se han añadido en cada capítulo varios ejercicios prácticos resueltos, y un capítulo final de supuestos resueltos que recopilan las distintas cuestiones tratadas en el libro. Este texto va dirigido a los alumnos de estudios universitarios, opositores y profesionales, que necesitan conocer la materia de contabilidad de sociedades.

Contabilidad De Sociedades De Capital Isidoro Guzmán, Antonio Puerto, Elena Manzano, 2013-04 The General Chart of Accounts, which went into effect in 2008, together with new accounting regulations that have been publishing since then, have imposed new guidelines for the development of accounting, and which is why certain capital intensive operations of developed nations have been so adversely affected by these changes in regulations.

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