

Presupuesto Maestro En Excel

Alvaro Abós

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 ...

Costos Y Presupuestos Con Base en Tareas Francisco J. Toro,

Introduction to Management Accounting, Chap. 1-14 Charles T. Horngren, Gary L. Sundem, William O. Stratton, 2005
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MF1782_3 - Procesos económicos-financieros en establecimientos de producción y venta de productos de pastelería Antonio Gálvez Pulido, 2015-07-16 Una vez finalizado el Módulo será capaz de realizar la gestión económico-financiera de un establecimiento de pastelería. Podrá diseñar y gestionar el presupuesto de una unidad de pastelería,

poniendo en marcha y aplicando el control presupuestario y estableciendo y aplicando medidas correctoras para la mejora del negocio. Registrará operaciones contables de un establecimiento o departamento de pastelería según la normativa vigente en base a una correcta recepción y control de la documentación. Analizará la gestión y control de las cuentas de clientes, desarrollando las operaciones que le son inherentes, con el fin de lograr liquidar en tiempo y forma los saldos de los mismos. Desarrollará las operaciones de liquidación de los saldos con proveedores y de gestión de tesorería y control de cuentas de cajas y bancos, realizando las comprobaciones necesarias con la precisión y exactitud requeridas, con el fin de evitar situaciones de insolvencias financieras. Analizará y controlará los resultados obtenidos por un establecimiento, área o departamento de pastelería, con la intención de optimizar los mismos en periodos venideros.

Costeo con base en procesos productivos - 4ta edición Francisco J. Toro López, 2023-02-17 Este libro está dirigido a los administradores y directores de sistemas de producción de empresas que requieran planear, programar y manejar la información contable y financiera de sus sistemas de producción, con base en una metodología conocida por sus siglas en inglés ABC (Activity Based Costing); por lo cual, el autor asume que los lectores ya están familiarizados con los conceptos generales de los sistemas de Contabilidad de Costos, Finanzas y diversos procesos productivos. Tiene como objetivo general, desarrollar en los responsables de estos procesos, ya sea de productos o de servicios, habilidades para aplicar herramientas de planeación y control de sus costos y aplicar criterios que juzguen en mejor forma sus resultados, contando con el apoyo de herramientas computarizadas. En esta nueva edición, compuesta por 6 capítulos, se ha modificado la explicación de los ejemplos en los que se usó la herramienta Excel de acuerdo con los cambios y adiciones que trae la versión 2019. Además, se pretende que el lector haga uso de estas herramientas de Tecnologías de Información (IT en inglés) que le facilitan el manejo de los costos y recursos financieros de una empresa, que incluye la elaboración de presupuestos, ajustar cifras presupuestadas y reales y preparar nuevas ideas y proyectos de producción de bienes o servicios. Eventualmente, el lector reconocerá las diferencias entre métodos tradicionales de costos y el método de contabilidad de costos ABC. Incluye - Orden e importancia de los temas de planeación y desarrollo de las estrategias de implantación de la metodología ABC. - Explicación en forma paralela de la relevancia de conocer las singularidades y componentes críticos de los factores que intervienen en la determinación de un precio a un producto o servicio. - Casos y ejemplos hechos en Excel. - Estudio de problemas propios al evaluar el alcance y estimar las ventajas de un sistema de costos más preciso y acorde con las nuevas metodologías de mejoramiento de la producción.

UF1091 - Cuentas contables y financieras en restauración Antonio Gálvez Pulido, 2015-04-08 La finalidad de esta Unidad Formativa es enseñar a diseñar y ejecutar procesos de control presupuestario, así como recibir, controlar y contabilizar todos los documentos de naturaleza administrativa, económica o financiera relacionados con establecimientos, áreas o departamentos de restauración, satisfaciendo en todo momento las obligaciones administrativas, contables y fiscales que le

sean de aplicación. Para ello, se analizará el diseño y la gestión de presupuestos, las operaciones contables y también se estudiará la tipología de las empresas y los tributos en restauración.

Costeo con base en procesos productivos - 3ra edición Francisco J. Toro López, 2017-01-01 Esta nueva edición de Costos ABC y presupuestos, brinda las herramientas de tecnologías de información que facilitan el manejo de los costos y recursos financieros (elaboración de presupuestos, ajuste de cifras, preparación de proyectos de producción de bienes o servicios) a los responsables de sistemas productivos. La obra busca desarrollar en el lector habilidades para aplicar herramientas de planeación y control de costos, y criterios para juzgar sus resultados; diseñar y aplicar sistemas de Costeo, Financiación y Presupuesto de procesos productivos con el enfoque ABC (Activity Based Costing) y el apoyo de herramientas computarizados; emplear estas para desplegar, resumir, reportar y actualizar la información de los sistemas de producción.

Presupuestos en Excel Jairo Vitaliano Buitrago Ibáñez, 2021-07-02 PRESUPUESTOS EN EXCEL es resultado de las experiencias académicas con estudiantes de Administración Industrial de la UPTC de Colombia, donde se motiva mediante el método aprender haciendo, la importancia de esta herramienta para facilitar el manejo de la información en la toma decisiones y abordar el futuro obteniendo resultados económicos exitosos. El punto de partida es la información de una empresa de años anteriores (Presupuesto tradicional) y la tendencia de los negocios en el año a presupuestar mediante el análisis PESTEL. Con base en ella se elabora un Pronóstico de ventas punto de partida de la Presupuestación, para iniciar con el Presupuesto de ventas, quien se convierte en el eje, o rey de la Presupuestación, siendo la puerta de entrada hacia la salida de los presupuestos de inventarios, de producción, de costos de producción, de distribución, financiero, de gastos generales y administrativos, hasta obtener el estado financiero de Ingresos estimados y el Balance General Presupuestado. Mediante la valiosa herramienta de Excel permite elaborar Macros con las ventajas de ahorro de tiempo para la oportuna toma de decisiones empresariales.

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