

Asientos De Apertura Contabilidad

Manuel Gutiérrez Viguera

Aplicación del borrador del nuevo PGC y de las NIIF a las empresas constructoras e inmobiliarias Manuel Gutiérrez Viguera, 2008

Plan general de contabilidad. UF0515. (Ed. 2021). Carmen Arenal Laza, 2021-10-05 Este Manual es el más adecuado para impartir la UF0515 Plan general de Contabilidad de los Certificados de Profesionalidad, y cumple fielmente con los contenidos del Real Decreto. Puede solicitar gratuitamente las soluciones a todas las actividades y un examen final con sus soluciones en el email tutor@tutorformacion.es Capacidades que se adquieren con este Manual: - Interpretar los documentos-justificantes mercantiles habituales derivados de la actividad empresarial y relevantes en la realización de los registros contables, reconociendo la información contenida en los mismos. - Registrar contablemente las operaciones económicas aplicando el método contable de partida doble, sus instrumentos y sus fases. - Aplicar el método contable de partida doble al registro de las transacciones económicas de acuerdo con las normas contables en vigor. - Cumplimentar los libros auxiliares de IVA y de bienes de inversión aplicando la normativa del impuesto. Índice: Interpretación de la documentación y de la normativa mercantil y contable 5 1. Introducción. 6 2. Documentación mercantil y contable. 7 2.1. Documentos justificantes mercantiles tipo y su interpretación. 7 2.2. Organización y archivo de los documentos mercantiles. 32 2.3. Libros contables obligatorios y auxiliares. 35 3. La Empresa: clases de empresas. 40 4. Conceptos básicos: ingreso-cobro; gasto-pago. 49 5. Resumen. 51 6. Autoevaluación. 52 El patrimonio de la empresa 54 1. Introducción. 55 2. Concepto contable del patrimonio. 56 3. Inventario y masas patrimoniales. 57 3.1. Clasificación de las masas patrimoniales. 57 3.2. El equilibrio patrimonial. 60 3.3. Estructura del balance de situación. 69 3.4. Diferencias entre inventario y balance de situación. 72 4. Resumen. 74 5. Autoevaluación. 75 Registros contables de la actividad empresarial 77 1. Introducción. 78 2. El instrumento de representación contable: teoría de las cuentas. 79 2.1. Concepto de cargo y abono. 79 2.2. Cuentas de Activo-Pasivo. 80 2.3. Cuentas de gastos e ingresos. 81 3. El método de registro contable: la partida doble. 82 3.1. Aplicación del método en la contabilidad. 82 4. Balance de comprobación de sumas y saldos. 86 4.1. Estructura. 86 5. El resultado de la gestión y su representación contable: la cuenta de pérdidas y ganancias. 88 6. Plan General Contable en vigor. 92 6.1. Estructura. 92 6.2. Cuentas. 94 6.3. Grupos. 97 6.4. Subgrupos. 98 6.5. Cuentas. 98 6.6. Subcuentas. 98 7. Amortización y provisión. 99 7.1. Diferencia entre amortización y provisión. 99 7.2. Tipos de amortizaciones: amortización lineal. 100 7.3.

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