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Sara Cantorna Agra

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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. 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

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

Supuesto de contabilidad de sociedades Manuel Enrique Sansalvador Sellés, Mónica González Morales, 2024-04-26 La Contabilidad de Sociedades estudia las particularidades contables que presenta la regulación jurídico-mercantil de las empresas en aspectos como: la constitución; ampliaciones y reducciones de capital; fusión; escisión; liquidación; emisión de empréstitos, etc. Si bien se nutre necesariamente del Derecho Mercantil, no deja de ser contabilidad, y la mejor forma aprender contabilidad, sea del tipo que sea, es practicándola. Por ello, y aunque en el manual “Contabilidad de sociedades” (ISBN 978-84-16024-56-8) también publicado por la Editorial electrónica de la UMH las explicaciones se acompañan de ejemplos prácticos, hemos decidido ahondar más si cabe en la práctica elaborando un libro exclusivamente de supuestos como complemento al mismo. De hecho, al objeto de facilitar la utilización conjunta de ambos manuales los capítulos en los que se estructuran los dos libros son los mismos: Capítulo 1: Introducción a las sociedades anónimas. Capítulo 2: La fundación de sociedades anónimas. Capítulo 3: Variaciones en el capital social. Capítulo 4: La emisión de empréstitos. Capítulo 5: La liquidación de sociedades. Capítulo 6: La fusión de sociedades. Capítulo 7: La escisión de sociedades. Aunque cada uno de los capítulos anteriores incorpora diversos supuestos resueltos con distinto nivel de dificultad, al tratarse el Capítulo 1: Introducción a las sociedades anónimas de un capítulo esencialmente teórico, aquí se propone la realización de una prueba tipo test para así facilitar el repaso de la materia explicada en este mismo capítulo del libro de teoría. Si bien el empleo de ambos manuales ayudará a entender la asignatura Contabilidad de Sociedades impartida en distintas titulaciones de Grado y Máster mejorando así el rendimiento de quienes la cursan, también pueden resultar de utilidad a opositores y en general a cualquier profesional que se relacione con el del Derecho de Empresa y la asesoría contable.

Contabilidad de sociedades María Avelina Besteiro Varela, 2014-11-20 Este manual está dedicado al estudio de la contabilidad financiera y 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.

Contabilidad de sociedades María Ángeles Goxens Orensanz,2001-04

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.

Contabilidad financiera superior/ Superior Financial Accounting María Avelina Besteiro Varela, 2009-02-20

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