

CONTABILIDAD AVANZADA II

CONSOLIDACIÓN B-8, B-4, B-14, NIF B-13, NIF C-13

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Principios de contabilidad Álvaro Javier Romero López, 2004 *Principios de contabilidad (6a. ed.)*. Álvaro Javier Romero López, 2014 *Plan de Estudios 2005. Licenciatura en Contaduría*, 2005 **Contabilidad práctica para no contadores** Álvaro Javier Romero López, 2013 **ESTUDIO PRACTICO DE LA CONTABILIDAD ELECTRONICA 2017** C.P. Mónica Galindo Cosme, C.P. Jesús F. Hernández Rodríguez, El objetivo de este libro ESTUDIO PRACTICO DE LA CONTABILIDAD ELECTRONICA es dar a conocer a los contribuyentes contadores y personas interesadas en la materia contable los elementos con que cada parte cuenta para llevar a cabo el cumplimiento de las obligaciones establecidas en el CFF con respecto a la contabilidad electrónica la autoridad para revisar y el contribuyente para evitar caer en violaciones que le llevan a pagar diferencias multas accesorios o consecuencias mayores Contenido PROLOGO ABREVIATURAS GLOSARIO CAPITULO I GOBIERNO ELECTRONICO 1 Antecedentes 2 Qué es gobierno electrónico 3 Fases del gobierno electrónico Fase 1 Información Fase 2 Interacción Fase 3 Transacción Fase 4 Transformación 4 Experiencias internacionales 5 Experiencia en Chile CAPITULO II CONTABILIDAD DEFINICION POSTULADOS Y NORMAS DE INFORMACION FINANCIERA 1 Antecedentes 2 Criterios de carácter interno del SAT 3 Definición de contabilidad 4 Qué son las normas de información financiera NIF 5 Postulados básicos A Sustancia económica B Entidad económica C Negocio en marcha D Devengación contable E Asociación de costos y gastos vs Ingresos F Valuación G Dualidad económica H Consistencia 6 Depreciación fiscal vs depreciación contable 7 Costeo absorbente y costeo directo CAPITULO III CONTABILIDAD ELECTRONICA Y SU INTEGRACION 1 Contabilidad electrónica 2 Integración de la contabilidad para efectos fiscales de acuerdo con el CFF 3 Comentarios a los elementos integrantes de la contabilidad para efectos fiscales 3.1 Los libros 3.2 Sistemas y registros contables 3.3 Papeles de trabajo 3.4 Estados de cuenta 3.5 Cuentas especiales a Cuentas de reserva de balance b Cuentas de orden 3.6 Libros y registros sociales a Reducción de capital b Exhibición de capital c Asambleas generales d Sistema electrónico de la Secretaría de Economía 3.7 Control de inventarios y método de valuación a PEPS Primeras Entradas Primeras Salidas b Promedio c Detallistas d Determinación del margen de utilidad bruta 3.8 Discos y cintas o cualquier otro medio procesable de almacenamiento de datos 3.9 Los equipos o sistemas electrónicos de registro fiscal y sus respectivos registros 3.10 Además de la documentación comprobatoria de los asientos respectivos 3.11 Asimismo toda la documentación e información relacionada con el cumplimiento de las disposiciones fiscales 3.12 La que acredite sus ingresos y deducciones 3.13 Y la que obliguen otras leyes 3.14 Los avisos o solicitudes de inscripción al registro federal de contribuyentes as como su documentación soporte Art 33 apartado A fracción II 3.15 Las declaraciones anuales informativas y de pagos provisionales mensuales bimestrales trimestrales o definitivos Art 33 apartado A fracción III 3.16 Las acciones partes sociales y títulos de crédito en los que sea parte el contribuyente 3.17 La documentación relacionada con la contratación de personas físicas que presten servicios personales subordinados as como la relativa a su inscripción y registro o avisos realizados en materia de seguridad social y sus aportaciones 3.18 La documentación relativa a

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Bernal,1997 **Principios de contabilidad** Álvaro Javier Romero López,Álvaro David Romero Osorio,2023 Esta s ptima edici n ha sido concebida con la mirada centrada en el usuario el alumno y el docente apoyados en las nuevas tecnolog as educativas y cambios en las TIC para mejorar el proceso de ense nza aprendizaje Derivado de la actualizaci n de la NIF A 1 Marco Conceptual de las Normas de Informaci n Financiera MC NIF en vigor a partir del 1o de enero de 2023 y la actualizaci n del MC NIIF del IFRS en 2018 se revisaron y actualizaron todos los cap tulos para estar a la par de la norma nacional e internacional Se incorporaron las Normas Internacionales de Informaci n Financiera NIIF y las Normas Internacionales de Informaci n Financiera para las Peque as y Medianas Empresas NIIF PYMES adem s de los temas de la cuarta revoluci n industrial y la pandemia de coronavirus COVID 19 en 2020 y su impacto en la informaci n financiera y la nueva definici n de contabilidad financiera sus objetivos y concepto de estados financieros Destaca la actualizaci n de la estructura de las NIF y postulados b sicos que explica la nueva NIF A 1 MC NIF Tomado de <https://rebrand.ly/a3pid96> **Boletín de la Biblioteca Municipal de Guayaquil** ,2006-12 **Libros españoles en venta, ISBN** ,1997 *Principios de contabilidad* Alvaro Javier Romero López,1995 Libros españoles ,1979 **Libros españoles en venta** ,1997 **Principios de contabilidad (4a. ed.)**. Álvaro Javier Romero López,2000 **Libros españoles, ISBN.** ,1980 *Libros en venta en Hispanoamérica y España* ,1993 El Libro español ,1980 Principales riesgos de la empresa Carlos Orozco Felgueres Loya,2019-06-27 El autor nos describe los procedimientos m s comunes y que hoy en d a la autoridad fiscal est utilizando en forma constante debido a su eficiencia en la recaudaci n y la fiscalizaci n como lo es la presunci n de operaciones inexistentes amparada con comprobantes digitales y la presunci n de la discrepancia fiscal Cuenta del erario federal Mexico. Contaduría de la Federación,1903

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