

Análisis contable y financiero

1. LA CONTABILIDAD Y LAS FINANZAS

La **contabilidad** es una herramienta imprescindible para un emprendedor que quiera disponer de la información económica sobre la marcha de su empresa, además de una **obligación** de las sociedades y autónomos (que no vayan por módulos).

1. **Contabilidad:** se encarga de **obtener información económica**, tanto a nivel externo como interno.
 - **Contabilidad financieras:** información sobre la relación económica de la empresa con el exterior, para elaborar el balance de situación y la cuenta de resultados.
 - **Contabilidad de gestión, analítica o de costes:** información del interior de la empresa sobre costes de cada producto y de cada departamento.
2. **Finanzas:** parte de la economía que se encarga de **tomar decisiones sobre inversiones y financiación** más óptimas para la empresa. Sus objetivos son maximizar el resultado de la empresa, hacer frente a los compromisos de pagos...

2. EL BALANCE DE SITUACIÓN

El **balance de situación** es un estado contable que refleja la **situación del patrimonio de la empresa en un día concreto**. El **patrimonio** son los bienes, derechos y obligaciones o deudas que posee una empresa, este tiene 3 partes que se encuentran en equilibrio:

1. **Activo:** bienes y derechos que posee una empresa.
2. **Pasivo:** deudas de la empresa.
3. **Patrimonio neto:** diferencia entre el activo y el pasivo, este es el valor contable de lo que vale realmente una empresa.
4. **Equilibrio del balance:** el activo es igual al pasivo más el patrimonio neto, por lo que se realizan 2 columnas iguales.

ACTIVO (bienes y derechos)	PATRIMONIO NETO (Valor contable real de la empresa)
	PASIVO (deudas)

2.1. El activo

En el **activo** se encuentran los **bienes de inversión**, que duran más de 1 año. Se coloca en este orden, ya que va de **menor a mayor liquidez**:

- **Activo no corriente:** terrenos, construcciones, maquinaria, mobiliario, utillaje, equipos para proceso de información, aplicaciones informáticas, patentes y marcas, etc.
- **Activo corriente:**
 - **Existencias:** mercaderías, envases, materias primas, etc.
 - **Realizables:** clientes, deudas de hacienda (IVA soportado) y otros deudores.
 - **Disponibles:** bancos y caja.

2.2. El pasivo

El **pasivo** está conformado por las fuentes de financiación externas de la empresa. Se coloca en este orden, ya que va de **menor a mayor exigibilidad**:

- **Pasivo no corriente:** préstamos a largo plazo
- **Pasivo corriente:** préstamos y créditos bancarios a corto plazo, proveedores, acreedores, deudas con Hacienda (IVA repercutido y retenciones de IRPF), y deudas con la SS.

Anlisis Contable Y Financiero Financiacin De Empresas Administracin Y Gestin Spanish Edition

Ángel Muñoz Merchante



Anlisis Contable Y Financiero Financiacin De Empresas Administracin Y Gestin Spanish Edition:

Aperçu Des Moyens de Formation Pour Le Développement Industriel, 1976 Análisis contable y financiero
SÁNCHEZ ESTELLA, ÓSCAR, 2022-05-03 En el contexto que vivimos las empresas exigen cada vez con mayor insistencia altos niveles de productividad y rentabilidad a sus inversiones Para alcanzar estos objetivos se requieren profesionales que dispongan de las habilidades y conocimientos suficientes para manejarse con destreza en el complejo mundo empresarial Este libro ayuda a alcanzar las competencias profesionales relacionadas con el análisis de los estados contables así como con los conceptos relacionados con estos tales como el periodo medio de maduración el cash flow el apalancamiento o el umbral de la rentabilidad entre otros muchos Con una estructura eminentemente práctica con ejemplos resueltos y propuestas de ejercicios a resolver se presenta un conocimiento global de la materia tratada desde un enfoque netamente funcional que enseña a comprender los porqués y a aprender practicando La obra es adecuada a las exigencias curriculares y normativas desarrolladas por el RD 1210/2009 Este Real Decreto regula los contenidos necesarios para obtener diferentes certificados de profesionalidad dentro de la familia de Administración y Gestión El contenido responde fielmente al currículo de la unidad formativa a la que hace referencia el título de la obra y forma parte del módulo formativo titulado Análisis contable y presupuestario Tiene además correspondencia con la cualificación profesional de referencia denominada Gestión Financiera y con las unidades de competencia vinculadas a ella Análisis Contable y Financiero. Financiación de Empresas. Administración y Gestión Ana Ma Villalón García, 2014-10-15 Este manual desarrolla con rigor y profundidad la Unidad Formativa UF0333 Análisis contable y financiero integrante del Módulo Formativo MF0498_3 Análisis contable y presupuestario Dicho Módulo pertenece al Certificado de Profesionalidad ADGN0108 Financiación de empresas Real Decreto 1210/2009 actualizado por el Real Decreto 645/2011 con Nivel de cualificación profesional 3 de la Familia Profesional de Administración y Gestión Los contenidos oficiales están desarrollados completamente y expuestos con claridad dotados de una estructura lógica y didáctica adaptada a la materia tratada En cada capítulo se incluyen actividades y ejercicios prácticos con objeto de comprender asimilar y memorizar los contenidos expuestos Al final del libro encontrar el solucionario de dichos ejercicios Análisis contable y financiero. Certificados de profesionalidad. Financiación de empresas, *Análisis contable y financiero : certificados de profesionalidad* José Amador Sancho Frías, Ana María Villalón García, 2012-05 **Análisis de estados financieros** Angel Muñoz Merchante, 2017 Análisis contable y financiero María Escribano Navas, Alicia Jiménez García, 2014 **Análisis de estados financieros** Francisco Esteo Sánchez, 2003-01 *Análisis de estados financieros. ejercicios y test.* Ángel Muñoz Merchante, 2011-04-05 Análisis de estados financieros Ejercicios y test es un libro con abundantes materiales prácticos presentados en diferentes formatos cuestionarios tipo test ejercicios teóricos prácticos supuestos etc que han sido utilizados en exámenes y pruebas de esta asignatura en cursos pasados en la Universidad Nacional de Educación a Distancia UNED Por tanto este libro permite al lector la autoevaluación de su nivel de conocimiento

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