

# 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<br>(bienes y derechos) | PATRIMONIO NETO<br>(Valor contable real de la empresa) |
|                               | PASIVO<br>(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

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**Ministerio de Trabajo** Spain. Ministerio de Trabajo, 1987 **Libros españoles en venta**, 1988 **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 an lisis de los estados contables as como con los conceptos relacionados con stos tales como el per odo medio de maduraci n el cash flow el apalancamiento o el umbral de la rentabilidad entre otros muchos Con una estructura eminentemente pr ctica con ejemplos resueltos y propuestas de ejercicios a resolver se presenta un conocimiento global de la materia tratada desde un enfoque netamente funcional que ense ar a comprender los porqu s y a aprender practicando La obra est 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 Administraci n y Gestin El contenido responde fielmente al curr culo de la unidad formativa a la que hace referencia el t tulo de la obra y forma parte del m dulo formativo titulado An lisis contable y presupuestario Tiene adem s correspondencia con la cualificaci n profesional de referencia denominada Gestin Financiera y con las unidades de competencia vinculadas a ella Análisis financiero y de gestión - 3ra edici3n Rodrigo Estupiñán Gaitán, 2020-04-01 Los estados financieros proporcionan gran parte de la informaci n que necesitan los usuarios para tomar decisiones econ micas determinantes acerca de las empresas Este libro presenta un an lisis completo y actualizado de las bases y estructura del proceso de la contabilidad y los estados financieros de una organizaci n as como la relaci n de los controles internos los riesgos su interpretaci n y coordinaci n en aspectos cualitativos dentro del control y an lisis de gesti n en general En la primera parte se analiza la interrelaci n de la empresa su control y la informaci n financiera contable la segunda maneja la interpretaci n an lisis y diagn stico de los estados financieros b sicos la tercera desarrolla la determinaci n de los niveles de eficiencia en la gesti n empresarial la cuarta eval a el control de gesti n en general asegurando que las operaciones y toma de decisiones se hagan dentro del proceso administrativo propuesto por ltimo la quinta parte expone el manejo de los flujos de fondo o de efectivo **Análisis Contable y Financiero.**  
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## **Anlisis Contable Y Financiero Financiacin De Empresas Administracin Y Gestin Spanish Edition** Book Review: Unveiling the Power of Words

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