

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

Jiyuan Zhang



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Gaceta de Madrid Spain, 1982 *Boletân oficial del estado: Gaceta de Madrid* Spain, 1971 **Boletin oficial del**
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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system enables an animal to avoid or limit many infections innate immunity

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while in autoimmune diseases such as type 1 diabetes it s the immune system that damages or destroys organs or tissues
describe the interaction that occurs between antibodies and antigens antibodies recognize and bind to antigens

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a type of endocytosis in which large particulate substances or small organisms are taken up by a cell it is carried out by some
protists and by certain immune cells of animals in mammals mainly macrophages neutrophils and dendritic cells

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describe the general features in a primary immune response and secondary immune responses explain the importance of
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originate in the red bone marrow released into the blood before they differentiate specialize some reach the thymus where they mature into t cells others the b cells mature in the red bone marrow both t cells and b cells reside in lymphatic tissues and organs lymph nodes spleen etc

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work step by step the physician is trying to discover the specific antigen which triggered the asthma attack update this answer you can help us out by revising improving and updating this answer update this answer after you claim an answer you ll have 24 hours to send in a draft

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chapter 35 immunity immune system o immunity ability to resist invading organisms and the process by which an organism defends itself o self vs no self non specific immunity no previous experience with invader required o first response to infection o first defense to infection is skin since it serves as a barrier tends to be slightly

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first part of it is barrier defense such as skin or shell also includes molecules such as phagocytic cells natural killer cells antimicrobial proteins that recognize traits shared by a broad class of pathogens