



Contabilidad de Gestión: Análisis del Coste (Spanish Edition)

María Concepción Álvarez-Dardet Espejo, Carolina Ramírez García, Juan Manuel Ramón Jerónimo

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La Contabilidad de Gestión es una herramienta imprescindible para la planificación, el control y la toma de decisiones en las organizaciones. El análisis de la información que se obtiene permite a las empresas fijar precios y descuentos, potenciar o eliminar productos y procesos, seleccionar clientes/mercados y proveedores o, en situaciones de crisis, conocer dónde y cómo realizar un adecuado ajuste de costes.

Con este libro se pretende que el lector pueda obtener una visión analítica de la Contabilidad de Gestión. Partiendo de los conceptos clásicos y profundizando en las técnicas más novedosas, se trata de lograr un análisis de la información derivada del cálculo del coste orientada a la toma de decisiones.

La obra está dividida en tres partes: la primera se dedica a definir los conceptos básicos, los costes y su clasificación, los ingresos y los resultados; la segunda se centra en las técnicas de cálculo de coste; y, por último, la tercera parte estudia el presupuesto y los estándares como herramientas de planificación y control.

A pesar de que el contenido del libro presenta una estructura clásica, sin embargo, su novedad e interés estriba en no limitarse a desarrollar las técnicas de cálculo, sino que en todo momento se resaltan sus utilidades prácticas y las conclusiones que se derivan para la gestión. Para conseguir este enfoque, muchos capítulos son explicados mediante casos y todos vienen acompañados, en un entorno virtual (<http://www.mamutdigital.com/ebook11-6>), por ejercicios resueltos con cuestiones analizadas, buscando sus implicaciones en la toma de decisiones, ejercicios propuestos, casos, pruebas de autoevaluación y otros materiales adicionales que permiten al lector completar el dominio de la materia.

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