

Introducción a la contabilidad

¿De qué manera una empresa puede conocer el estado financiero en el que se encuentra?

La herramienta de la contabilidad, desde su creación hasta su desarrollo actual, se ha posicionado como una práctica necesaria y obligatoria, por lo que debe ser practicada como lo regulan las normas que la rigen. Quien lleve el registro de contabilidad de una empresa, tal y como se encuentra estipulado, podrá conocer la situación financiera en la que se encuentra en cualquier momento que se requiera.

Competencias generales

- Reconocer la contabilidad como la herramienta reguladora de los procesos financieros y contables en la empresa con el fin de llevarla a cabo de una forma ética y responsable.
- Examinar las operaciones contables de una entidad con el fin de utilizar registros de cuentas para un mejor funcionamiento de su contabilidad.
- Analizar las características y la forma de realizar el balance general con la finalidad de tener información actualizada de los movimientos de la empresa y así emitir juicios sobre la operación de una entidad.
- Examinar cuentas y ajustes de los estados contables con la finalidad de realizar el registro de las operaciones de la empresa.

Introducción

¡Bienvenido! A lo largo de estos temas se identificará la evolución de la contabilidad a través del tiempo, las normas que actualmente regulan la técnica contable y los postulados fundamentales que representan los pilares de la contabilidad. Para esto, se analizará el código de ética de la profesión a fin de evitar incurrir en faltas éticas, morales o legales.

Competencias

Reconocer a la contabilidad como una herramienta sistemática y regulada con la finalidad de darle un uso ético y profesional a la práctica contable.

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