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ofreciendo un mayor espacio de estudio y análisis a las empresas comerciales y de servicios las de mayor auge esta segunda edición actualizada y aumentada brinda al lector herramientas para el desarrollo de habilidades en la toma de decisiones gerenciales y para el control de gestión a partir de una fundamentación conceptual sólida y acompañado con una amplia gama de ejercicios basados en casos vigentes del sector empresarial el texto aborda temas como clasificación de costos relación costo volumen utilidad toma de decisiones a corto plazo gerencia estratégica de costos y evaluación teórica de restricciones y fijación de precios de transferencia interna entre otros además se encuentra enfocado al proceso de enseñanza aprendizaje de carreras afines al área económica contable y administrativa y sirve como guía de consulta de profesionales que

quieran profundizar en este campo de la administraci n

presupuesto de ventas y cuentas por cobrar presupuestos relacionados con la producci n
 estado de costos de producci n y ventas presupuestado presupuestos de gastos
 presupuestos de inversiones presupuesto de efectivo estados financieros proyectados
 an lisis financiero relaci n costo volumen utilidad

actualiza las herramientas y tecnolog as ya conocidas de la contabilidad administrativa as
 mismo que se constituye en un texto de consulta permanente que proporciona a los
 estudiantes una exposici n de todos los conceptos b sicos inherentes al tratamiento de los
 costos los presupuestos los costos abc y servir de apoyo a asignaturas tales como
 costos i costos ii y seminario de costos a profesionales de las ciencias econ micas
 administrativas contables de mercadeo de ingenier a financiera tales como finanzas
 administraci n financiera ingenier a econ mica decisiones gerenciales gerencia estrat@gica
 presupuestos formulaci n de proyectos y finanzas corporativas entre otras por ello inicia
 su proceso con un manejo de los costos a un nivel elemental para posteriormente
 desarrollar toda el proceso de costeo variable y costeo absorbente de manera que el
 lector adquiera las destrezas y competencias adecuadas para una excelente toma de
 decisiones gerenciales

este texto es id neo para quienes buscan entrar en el entendimiento de la contabilidad de
 costos y til como material complementario en temas con mayores complicaciones en el
 aspecto pr ctico

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