



Cómo entender y usar los estados financieros: Un manual básico para los gerentes no financieros (Spanish Edition)

Lianabel Oliver

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Los estados financieros son una herramienta valiosa para entender el desempeño financiero de una empresa. Un mejor entendimiento de cómo las acciones de la gerencia se reflejan en los estados financieros puede dar lugar a una utilización más eficaz de dicha información a fin de mejorar el desempeño financiero de la empresa. El manual *Cómo entender y usar los estados financieros* está dirigido a profesionales no financieros que necesitan usar conocimientos básicos de la terminología contable y la información financiera. El manual explica de manera clara cuáles son los tipos de estados financieros básicos preparados de conformidad con los principios de contabilidad generalmente aceptados (GAAP, por sus siglas en inglés) en los Estados Unidos. Además, se explica cómo utilizar los estados financieros para una mejor toma de decisiones empresariales. Se presentan tres de los cuatro estados financieros básicos: el balance general, el estado de resultados y el estado de flujo de efectivo. Se explica qué es la contabilidad según el principio del devengo, la importancia de las notas y el informe del auditor.

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