

## TEORIAS

# CONTABLES

1492 FRAY LUCA PACCIOLI, PADRE DE LA CONTABILIDAD.

### ¿Cuáles son las clasificaciones de la teoría contable?

Existen tres clases diferentes de contabilidad: la contabilidad financiera, la contabilidad de costes y la contabilidad de gestión. Las tres tienen sus propias características y usos. Además, tienen resultados diferentes, así como su registro y mantenimiento.



### ¿Qué es la teoría contable?

Una teoría contable es una noción que utiliza especulaciones, metodologías y marcos en el estudio de la información financiera.



### ¿Cuáles son los dos tipos principales de teoría contable?

Los dos principales métodos contables son la contabilidad de caja y la contabilidad de ejercicio. La contabilidad de caja registra los ingresos y los gastos cuando se reciben y se pagan. La contabilidad por devengo registra los ingresos y gastos cuando se producen.



### TEORIAS APLICADAS EN LA CONTABILIDAD

Teoría aplicada a la contabilidad es una actividad lógica y racional, por medio de la cual se da explicación a los derechos económicos, mediante una serie de definiciones, principios, reglas, criterios, proposiciones, incluidos axiomas y teoremas, que establecen el marco de referencia para el conocimiento y evaluación de las prácticas de contabilidad.



### Cuántas y Cuáles Son:

Estas son alguna de ellas:

- Teoría del valor histórico
- Teoría del valor razonable
- Teoría de la información asimétrica
- Teoría de la agencia
- Teoría de la contabilidad social y ambiental



# Teoria De La Contabilidad

**Harold Bierman**



## **Teoría De La Contabilidad:**

*Teoría de la contabilidad* Mario Biondi,1999    *Principios de Teoría Contable* ,    *Teoría de la contabilidad y el control* Shyam Sunder,2005    *Fundamentos y reflexiones de la teoría contable* Varios autores,2021-02-03 Fundamentos y reflexiones de la teoría contable es el resultado de la labor de varios profesionales que integran un sólido equipo de investigación en el área contable Este documento es una verdadera contribución para discutir y reflexionar acerca de la teoría contable especialmente con relación a ciertos temas que revisten una gran relevancia para procesos de discusión Se presentan tanto reflexiones como comentarios de distintos profesionales y profesores mediante aportes extraordinarios que motivan los análisis y discusiones en materia contable La obra incluye tópicos como la axiología y la teleología contable Es interesante leer que mientras la axiología estudia los principios que permiten considerar los valores positivos y los valores negativos desde el punto de vista de lo que es o no valioso la teleología se refiere al establecimiento del fin contable bajo preceptos morales alcanzar el fin determinado lo que implica acciones estratégicas para llegar al propósito que se ha definido

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