

# Metodo De Costes Completos Ejemplo I L28393

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2010-02-01 El cuaderno comienza por analizar lo que es la contabilidad de costes y sus diferencias con la contabilidad financiera para después definir los costes y su clasificación. A continuación se estudian los

costes relevantes para la toma de decisiones tanto en situaciones de alta capacidad como de baja capacidad, el apalancamiento operativo y el punto de equilibrio. En la segunda parte se explican los sistemas de reparto de los costes indirectos comenzando por el tradicional para pasar luego al ABC. El cuaderno termina con el análisis de los sistemas de coste estándar y de los presupuestos fijos y flexibles. A lo largo de sus páginas el cuaderno tiene muchos ejemplos numéricos que ayudan a la comprensión de los conceptos expuestos. INDICE 1. Conceptos fundamentales 1.1. Contabilidad financiera, contabilidad de gestión y contabilidad de costes 1.2.

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