

1. Record Nr.	UNINA9910398206703321
Autore	Fierro Martinez Angel Maria
Titolo	Contabilidad general [[recurso electronico] /] / Angel Maria Fierro Martinez
Pubbl/distr/stampa	Bogota, : Ecoe Ediciones, 2011
ISBN	958-648-882-9 1-4619-1180-X 1-4492-6164-7
Edizione	[4a. ed.]
Descrizione fisica	1 online resource (390 p.)
Collana	Ciencias administrativas. Contabilidad y finanzas
Disciplina	657
Soggetti	Contabilidad - Enseñanza Activos (Contabilidad) Pasivos (Contabilidad) Accounting Assets (Accounting) Liabilities (Accounting) Electronic books.
Lingua di pubblicazione	Spagnolo
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di contenuto	Contabilidad general (4a. ed.); Pagina legal; Contenido; Presentacion; Nucleo del problema; Competencias; Metodologia; Sistema de Informacion en Linea SIL; Recursos virtuales; Capitulo I; Nucleo del problema; Competencias; 1. Desarrollo historico; 2. Reglamentacion vigente; 3. Definicion de contabilidad; 4. Clases de contabilidad; 5. Ejercicio del contador publico; 6. Resumen; 7. Actividades de aprendizaje; Capitulo II; Nucleo del problema; Competencias; 1. Principios o normas de contabilidad; 2. Normas basicas; 2.1 Ente economico; 2.2 Continuidad; 2.3 Unidad de medida; 2.4 Periodo contable 2.5 Valuacion o medicion 2.6 Esencia sobre la forma; 2.7 Realizacion; 2.8 Asociacion o relacion de causalidad; 2.9 Mantenimiento del patrimonio; 2.10 Revelacion plena; 2.11 Importancia relativa o materialidad; 2.12 Prudencia; 2.13 Caracteristicas y practicas de cada actividad; 3. Normas tecnicas generales; 3.1 Reconocimiento de los

hechos economicos; 3.2 Contabilidad de causacion o por acumulacion; 3.3 Medicion al valor historico; 3.4 Moneda funcional; 3.5 Ajuste de la unidad de medida; 3.6 Provisiones y contingencias; 3.7 Clasificacion de los hechos economicos

3.8 Asignacion de costos y gastos 3.9 Diferimiento de ingresos y gastos; 3.10 Asientos contables; 3.11 Verificacion de las afirmaciones; 3.12 Ajustes; 3.13 Informacion posterior a la fecha de cierre; 3.14 Cierre contable; 4. Primacia de las normas de contabilidad; 5. Resumen; 6. Actividades de aprendizaje; Capitulo III; Nucleo del problema; Competencias; 1. Actividades de comercio; 2. Elementos de comercio; 3. Entes economicos individuales; 4. Entes economicos juridicos; 5. Clasificacion de los entes economicos; 6. Clases de sociedades comerciales; 7. Transacciones comerciales

8. Formalidades de los entes economicos 9. Resumen; 10. Actividades de aprendizaje; Capitulo IV; Nucleo del problema; Competencias; 1. Definicion; 2. Cuenta; 3. Plan de cuentas; 4. Documentos soportes; 5. Libros de contabilidad; 6. Ajustes contables; 7. Informes; 8. Resumen; 9. Actividades de aprendizaje; Capitulo V; Nucleo del problema; Competencias; 1. Cuentas del activo; 2. Activo corriente; 3. Activo no corriente; 4. Activo diferido; 5. Otros activos; 6. Resumen; 7. Actividades de aprendizaje; Capitulo VI; Nucleo del problema; Competencias; 1. Pasivo corriente; 2. Pasivo estimado

3. Pasivo diferido 4. Otros pasivos; 5. Resumen; 6. Actividades de aprendizaje; Capitulo VII; Nucleo del problema; Competencias; 1. Capital; 2. Superavit; 3. Resumen; 4. Actividades de aprendizaje; Capitulo VIII; Nucleo del problema; Competencias; 1. Ingresos; 2. Gastos; 3. Costos; 4. Impuestos; 5. Resultados del ejercicio; 6. Resumen; 7. Actividades de aprendizaje; Capitulo IX; Nucleo del problema; Competencias; 1. Apertura del negocio; 2. Apertura contable; 3. Organizacion y puesta en marcha; 4. Actividades de operacion; 5. Resumen; 6. Actividades de aprendizaje; Capitulo X Nucleo del problema

2. Record Nr.	UNINA9910744502003321
Autore	Tännsjö Torbjö
Titolo	From Despotism to Democracy : How a World Government Can Save Humanity // by Torbjörn Tännsjö
Pubbl/distr/stampa	Singapore : , : Springer Nature Singapore : , : Imprint : Springer, , 2023
ISBN	981-9955-59-9
Edizione	[1st ed. 2023.]
Descrizione fisica	1 online resource (179 pages)
Collana	Religion and Philosophy Series
Disciplina	320.01
Soggetti	Political science - Philosophy Political ethics International relations Globalization Political Philosophy Political Ethics International Relations Theory
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di contenuto	Chapter 1. The Problem -- Chapter 2. Argument from global heating -- Chapter 3. The argument from war and peace -- Chapter 4. The argument from global justice -- Chapter 5. Does it matter if we go extinct? -- Chapter 6. Democracy -- Chapter 7. From despotism to democracy: a roadmap -- Chapter 8. Is global democracy desirable? -- Chapter 9. Conclusion.
Sommario/riassunto	This book is about how best to respond to existential global threats posed by war and global heating. The stakes have become existential. A strong claim in the book is that we need a world state to save humanity. The book sheds new light on why this is so. The present author has long advocated global democracy. A strong argument against global democracy has been, however, that no state has ever been established without the resort to violence. In this book, the author bites the bullet and advocates a route to global democracy that passes through a phase where a global state is established in the form of global despotism. First despotism, then democracy! But, as the author insists and the reader will find, this is at most something we can hope

for. We may fail. The moral importance of failure is thoroughly discussed. The book explored the following topics: · The tragedy of the commons is presented as the best explanation of why we do so little to obviate the causes behind climate change. · A world government presents a way out of the tragedy of the commons. · Standard arguments against a world state are examined. · The question of whether it matters if humanity goes extinct is taken seriously. · What if the attempt to establish a world state fails. The book is written by a philosopher, but the intended audience is broad. It has a place in courses in political philosophy, but it is possible for anyone who wants to do so to dig deeper into the questions should be able to read it. And regardless of whether you who read the book are a scholar or a layperson, there is no way for you to avoid its topic. Global existential issues concern all of us, regardless of profession or nationality.
