



Costos estándar y su aplicación en el sector manufacturera colombiano [

2011

text (article)

Analítica

According to Jose Alvarez-Lopez, Joan Amat-i-Salas, Thomas Ballad-Ortega, Felipe Blanco-Ibarra, Jesus Lizcano-Alvarez and Vicente Ripoll-Feliu (1996), the most notable progress in Cost Accounting with management approach has been the development of the Standard Cost System. Its purpose is to discipline and control each and every one of the activities and operations carried out in the company in order to improve results. Since it provides and controls the costs for all operations and all activities, this methodology requires each operational area of the company to work according to the most efficient methods, which are the result of research conducted by experts in different fields (accountants, engineers, sociologists, etc.). However, if standard costs are so widely recognized and recommended by the theory of costs, and even required in manufacturing companies for valuing inventories in a perpetual inventory system, why are their application and analysis so limited in Colombia? This situation has prevented proper implementation of this system, to the point that the financial results of companies are compromised. The use of the standard costing system is permitted by Colombian tax regulations, provided that at the end of each period, the value of inventories and cost of sales conform to the historical cost through the apportionment of the resulting variations. However, many Colombian companies may be using the standard costs in an unorthodox way, and what is worse, against the generally accepted accounting principles and tax regulations, which obviously has a very strong impact on the results and the decision making of different users of financial information. Likewise, the international financial reporting standards, IFRS, explicitly refer to standard costs as one of the measurement techniques of inventory costs, which enhances the importance their study. This work presents the main results obtained in research on the application of this methodology by the Group of

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Título: Costos estándar y su aplicación en el sector manufacturera colombiano electronic resource]

Editorial: 2011

Tipo Audiovisual: Sistemas de costos costeo estándar costos estándar tratamiento de las variaciones en el costeo estándar inventarios NIIF IFRS Manufacturas-Costos Sistema de acumulación de costos Estados financieros - Normas Información financiera - Normas cost systems standard costing standard costs treatment of variations in standard costing inventory IFRS Manufactures costs Cost accumulation system Financial information Standards Sistemas de custos custeio-padrão custos-padrão tratamento das variações no custeio-padrão inventários NIIF IFRS Produção - Custos Sistema de acumulação de custos Demonstrações Financeiras - Padrões Informações financeiras - Normas

Documento fuente: Cuadernos de Contabilidad, ISSN 0123-1472, Vol. 12, N°. 31, 2011, pags. 521-545

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Enlace a fuente de información: Cuadernos de Contabilidad, ISSN 0123-1472, Vol. 12, Nº. 31, 2011, pags. 521-545

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