

# DE CONTABILIDAD Y PRESUPUESTOS LOCALES

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**¿Qué es la contabilidad local?** Sistema de información económico-financiero y presupuestario que tiene por finalidad mostrar la actividad financiera de los entes locales y, en concreto, establecer su balance, determinar sus resultados, registrar la ejecución de los presupuestos y de la tesorería y formar la cuenta general para su rendición al ...

**¿Qué es el presupuesto de las Entidades locales?** ¿Qué es el presupuesto de una Entidad? El presupuesto es un mandato del Pleno de la Entidad local, e indica al gobierno local cuánto y en qué puede gastar, como máximo, en un ejercicio, así como los ingresos previstos para financiar el gasto.

**¿Qué es un presupuesto de contabilidad?** Un presupuesto es un plan de las operaciones y recursos de una empresa, que se formula para lograr en un cierto periodo los objetivos propuestos y se expresa en términos monetarios. En otras palabras, hacer un presupuesto es simplemente sentarse a planear lo que quieres hacer en el futuro y expresarlo en dinero.

**¿Qué relación hay entre el presupuesto y la contabilidad?** Los presupuestos juegan un papel clave en la contabilidad administrativa, ya que permiten prever, planificar y controlar las operaciones financieras de la empresa. Al establecer objetivos cuantificables y asignar recursos, los presupuestos facilitan la coordinación de las distintas áreas y maximizan la eficiencia.

**¿Qué es locales en contabilidad?** ¿Qué es la contabilidad local? La contabilidad local es la rama de la contabilidad pública que se aplica a las entidades locales como ayuntamientos, diputaciones, cabildos insulares, entre otras. Permite registrar

todas las operaciones económico-financieras y elaborar estados contables según la normativa local.

### **¿Cómo se lleva la contabilidad de un local?**

**¿Quién aprueba los presupuestos locales?** Las entidades locales aprueban anualmente un Presupuesto único que constituye la expresión cifrada, conjunta y sistemática de las obligaciones que, como máximo, pueden reconocer, y de los derechos con vencimiento o que se prevean realizar durante el correspondiente ejercicio económico.

**¿Qué ley regula los presupuestos locales?** En su aplicación a los presupuestos de las Entidades locales es relevante la Ley 18/2001, de 12 de diciembre, General de Estabilidad Presupuestaria, y su reforma instrumentada mediante la Ley 15/2006, de 26 de mayo.

**¿Cómo se asigna el presupuesto a los municipios?** Todos los presupuestos municipales tienen la misma estructura, definida legalmente en la Orden EHA/3565/2008. La estructura básica es sencilla: se divide en ingresos y gastos. Es decir, responde a las preguntas ¿De dónde sale el dinero? (ingresos) y ¿en qué se gasta? (gastos).

**¿Qué es el presupuesto en contabilidad?** Es un registro detallado por escrito de tus ingresos y gastos en un plazo determinado. Sirve para tener el control de tus gastos, identificar los innecesarios, conocer tus posibilidades de ahorro para lograr tus objetivos y saber tu capacidad de pago para evitar contraer deudas que no puedes pagar.

**¿Cuántos tipos de presupuesto hay?** Cuáles son los tipos de presupuesto que existen Existen varios tipos de presupuesto que las empresas pueden utilizar, algunos de los más comunes incluyen el presupuesto maestro, el presupuesto de ingresos, el presupuesto de gastos, el presupuesto de capital y el presupuesto de efectivo.

**¿Cuáles son los 8 tipos de presupuestos?** Los tipos de presupuesto incluyen: maestro, operacional, de ventas, de producción, de compras, de flujo de caja, de tesorería y de marketing.

**¿Qué hace la contabilidad presupuestaria?** La contabilidad presupuestaria, también conocida como previsional, es la contabilidad que, después de la planificación y establecimiento de objetivos, asigna a éstos los recursos que requieren para ser alcanzados.

**¿Qué es la contabilidad en resumen?** ¿Qué es la contabilidad? Definición. La definición teórica dice que la contabilidad es el sistema de control y registro de los gastos e ingresos y demás operaciones económicas que se realizan en un negocio, empresa o entidad.

**¿Cuál es la función de un presupuesto?** El principal objetivo de un presupuesto es brindar a la organización un panorama financiero actualizado que facilite la toma de decisiones y fomente el crecimiento de la misma. Además, prepara a las empresas para hacerle frente a los posibles cambios que puedan surgir en el tiempo.

**¿Qué es la Cuenta locales?** Las cuentas de usuario locales son entidades de seguridad que se usan para proteger y administrar el acceso a los recursos de un dispositivo, para servicios o usuarios.

**¿Qué hace un contador en un local?** Manejar información financiera. Informar sobre actualización de impuestos y otras leyes. Elaborar presupuestos e informes financieros. Asegurar la exactitud de los documentos financieros, así como su cumplimiento con las leyes y regulaciones pertinentes.

**¿Qué es la contabilidad municipal?** En este sentido, la Contabilidad Gubernamental, es el eje para ejercer el control de las actividades económicas realizadas por los ayuntamientos a través de sus requerimientos para ordenar, analizar y registrar sus operaciones.

**¿Qué dos tipos de contabilidad existen?**

**What is the difference between ISO 27002 and ISO 27001?** ISO 27001 is the standard for international information security management, and ISO 27002 is a supporting standard that guides how the information security controls can be implemented. Note it is only possible to certify to ISO standards that end in a “1”.

**What is the ISO 27002 guideline?** The ISO 27002 standard is one of the world's leading guidelines for determining and implementing commonly accepted information security controls (measures to modify or maintain risks) that have been selected in accordance to an organization's information risk treatment strategy.

**Is ISO 27001 outdated?** All organizations must transition to the new ISO 27001:2022 standard no later than October 31, 2025, regardless of the original registration date. All remaining ISO 27001:2013 certificates will be withdrawn and considered to be expired as of October 25, 2023, regardless of the original certification date.

**What is the difference between NIST and ISO 27002?** The primary difference that I have come across regarding NIST CSF and 27002 is that NIST was created to help US Federal agencies and organisations manage cyber-risk. At the same time, 27002 is an international approach to managing information security risk.

**Is ISO 27002 mandatory?** ISO 27001 has Mandatory Clauses Also, ISO 27002 controls aren't compulsory. They are, at best, a reference set of information security controls that organizations can use.

**Is COBIT the same as ISO 27002?** ISO 27002 has a clear structure that can be applied and implemented completely on an organization with a guarantee of the overall safety of information security that is missing in ITIL and COBIT. The ISO-27002 has features to preserve the confidentiality, integrity and availability of the information in organizations.

**What does ISO 27002 stand for?** ISO/IEC 27002 is an international standard that provides guidance for organizations looking to establish, implement, and improve an Information Security Management System (ISMS) focused on cybersecurity.

**Which is the primary focus of the ISO 27002 standard?** ISO 27002 focuses its guidance on “determining and implementing controls for information security risk treatment in an information security management system (ISMS) based on ISO 27001.” ISO 27003 focuses its guidance more broadly on the overall requirements for an ISMS, based on ISO 27001.

**How many ISO 27002 controls are there?** ISO 27002 2022 has 93 controls to address their information security needs. Compared with its 2013 predecessor, this new standard is longer and more robust – some controls are merged or removed while others were added for additional support.

**Why ISO 27001 is better than NIST?** The NIST CSF is best for organizations in the early stages of their cybersecurity journey or those looking for an organized, intentional approach. ISO 27001 is best for strengthening an existing cybersecurity program. ISO 27001 will help your business grow by demonstrating trust through a standardized certification.

**Is ISO 27001 mandatory in US?** ? The purpose of ISO 27001 certification is to show your customers and prospects that security is a top priority for your business. While ISO 27001 isn't legally required, your customers may need you to be certified before they can do business with you.

**Why is ISO 27001 is not enough?** The level of risk acceptable to the organization is a management decision - ISO 27001 does not impose an acceptable level of risk. If management decides that a high risk of compromise of personal information is acceptable to the organization, then ISO 27001 will provide a management framework to implement that.

**What is difference between ISO 27001 and ISO 27002?** ISO 27001 explains how companies can build a compliant ISMS, from scoping their system and developing policies to training staff. ISO 27002 focuses specifically on controls. It expands on ISO 27001's Annex A overview to dive deep into the purpose, design, and implementation of each control.

**What is 27002 standards?** ISO/IEC 27002:2022 is an information security standard published by the International Organization for Standardization (ISO) and the International Electrotechnical Commission (IEC). ISO 27002 has a close association with ISO 27001. Broadly speaking, it gives guidance on implementing an ISO 27001 ISMS.

**What is the difference between ISO 27002 and PCI-DSS?** ISO 27001 has a 15-part structure and is the actual framework, including policies, procedures, work

instructions and records documents. ISO 27002 covers the actual security controls to follow. PCI DSS has a 12-requirement structure including, policies, procedures and controls.

**How much does ISO 27002 cost?** Preparation costs It costs \$350 in total: \$125 for the ISO 27001 standard and \$225 for ISO 27002, the implementation guide for ISO 27001.

**Why would a company need ISO 27001 and ISO 27002 standards?** ISO 27001 and ISO 27002 standards offer a structured framework for setting up a strong Information Security Management System in an organization. These standards focus on security controls and risk management, providing practical guidance on how to establish an effective security management system.

**What is the difference between ISO 27002 and NIST 800 53?** The key differences between ISO 27002 and NIST 800-53 are: NIST 800-53 is a US government standard for information security controls, while ISO 27002 is an international standard that provides guidelines on implementing and maintaining ISMS.

**What is ISO 27002 compliance?** The ISO 27002 standard is a collection of information security management guidelines that are intended to help an organization implement, maintain and improve its information security management system (ISMS).

**Is COBIT still relevant?** Today, COBIT is the most popular IT governance system globally. COBIT provides a comprehensive framework that outlines a set of principles, practices, and guidelines for the governance and management of enterprise IT.

**Should I use COBIT or ITIL?** ITIL is more operational, focusing on service management and delivery, while COBIT is more strategic, focusing on governance. ITIL aims to optimise IT services to best support the business, while COBIT aims to align IT goals and values with business objectives.

**What is the difference between ISO 27001 and ISO 27002 vs ISO 27003?** ISO 27003 provides additional guidance for all the requirements outlined in ISO 27001. Organizations should use ISO 27003 as a supplemental guide to define and plan an

ISMS implementation project. ?ISO 27002 and ISO 27003 help organizations successfully apply the framework they developed in ISO 27001.

**What is the best description for ISO 27001 and ISO 27002 responses?** ISO 27001 is the standard for information security management, while ISO 27002 is a supporting standard that provides guidelines for implementing information security controls. Remember, only standards ending in “1” can be certified.

**What is the difference between ISO 27001 and ISO 20022?** It is important to understand the differences between ISO 27001 and ISO 27002. ISO 27001 is the main standard against which organizations are certified, whereas ISO 27002 provides guidance on implementing Annex A security controls.

**What does ISO 27002 stand for?** ISO/IEC 27002 is an international standard that provides guidance for organizations looking to establish, implement, and improve an Information Security Management System (ISMS) focused on cybersecurity.

## **Special Education Case Study Guide: Questions and Answers**

### **Introduction**

Special education is a crucial aspect of education that provides individualized support and interventions for students with disabilities. To ensure effective planning and implementation of special education services, it is essential to conduct thorough case studies. This guide offers key questions and answers to help educators navigate the case study process.

### **Section 1: Student Information**

- **Q: What is the student's name, age, and grade level?**
- **A:** This information provides context for understanding the student's developmental and academic needs.
- **Q: Describe the student's strengths and areas of need.**

- **A:** Identify the student's academic, behavioral, and social strengths and areas where they may require additional support.

## **Section 2: Assessment and Diagnosis**

- **Q: What assessments were conducted to determine eligibility for special education?**
- **A:** Document the formal and informal assessments used, such as psychoeducational evaluations, observations, and achievement tests.
- **Q: What is the student's primary disability or eligibility category?**
- **A:** Determine the specific disability or category that qualifies the student for special education services, such as learning disabilities, intellectual disabilities, or autism spectrum disorder.

## **Section 3: Educational Needs and Goals**

- **Q: What are the student's present levels of performance (PLP)?**
- **A:** Describe the student's current academic and functional abilities, including areas of strength and need.
- **Q: What are the student's individualized education program (IEP) goals?**
- **A:** Specify the Measurable, Observable, and Specific (MOS) goals that the IEP team has developed to address the student's educational needs.

## **Section 4: Services and Supports**



- **Q: What special education services are being provided?**
- **A:** Describe the supplemental services and modifications implemented to support the student's learning, such as speech therapy, assistive technology, or behavior interventions.
- **Q: How do the services align with the student's IEP goals?**
- **A:** Ensure that the services provided are directly related to and support the achievement of the student's IEP goals.

## **Section 5: Evaluation and Monitoring**

- **Q: How will the student's progress be monitored?**
- **A:** Establish clear methods for tracking the student's progress and evaluating the effectiveness of services.
- **Q: What steps will be taken if the student does not make adequate progress?**
- **A:** Outline the process for reviewing and revising the IEP, if necessary, to ensure the student's educational needs are met.

## **The Dawah Program E-Book: Expanding Faith in the Americas**

### **Q: What is the Dawah Program E-Book?**

**A:** The Dawah Program E-Book is an in-depth resource designed to equip Muslims and non-Muslims alike with the knowledge and tools necessary to effectively engage in dawah, the Islamic practice of inviting others to the faith.

**Q: Why is Dawah Important in the Americas?**

A: The Americas present a unique and diverse society, with a wide range of religious and cultural backgrounds. Effective dawah in this region is crucial for fostering interfaith dialogue, promoting religious tolerance, and fostering a deeper understanding of Islam among various communities.

**Q: What Topics Does the E-Book Cover?**

A: The Dawah Program E-Book covers a comprehensive range of topics, including:

- The principles and strategies of effective dawah
- Cultural sensitivities and communication styles
- Common questions and misconceptions about Islam
- Building bridges between communities through interfaith dialogue
- The role of technology and social media in dawah

**Q: Who Can Benefit from the E-Book?**

A: The Dawah Program E-Book is intended for anyone interested in learning about dawah, including:

- Muslims seeking to deepen their knowledge and skills
- Non-Muslims curious about Islam and its teachings
- Leaders of interfaith organizations
- Educators and social workers

**Q: How Can I Access the E-Book?**

A: To download the Dawah Program E-Book, visit the website [Insert website address here]. This valuable resource is free to download and share with others, empowering the spread of dawah and fostering a more inclusive and harmonious society in the Americas.

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