

Cunto Cuesta El Peaje Del Tnel De Guadarrama

M Lipman

La energía liberada Rosa María Artal, 2011-11-09 Un análisis profundo de la crisis, por qué no se remedia y qué soluciones está arbitrando la sociedad civil. Vivimos en una cultura social que solo mira la superficie. Sabemos, no obstante, que debajo de la corteza terrestre se genera un tipo de energía que en ocasiones se libera y genera vida. Asimismo la sociedad se ve alterada por fuerzas económicas, mediáticas, políticas muy activas -el neoliberalismo, los gobiernos sometidos a los poderes económicos, Barack Obama, los países emergentes, la Unión Europea, España-, de compleja estructura y variados matices, que influyen en ella de una u otra manera, se empujan o alían. Éste es el tiempo de los grandes movimientos. Necesitamos sentir que somos capaces de poder cambiar nuestro presente para que no nos arrebaten nuestros derechos, para que quienes gestionan nuestra existencia no nos engañen con su mutismo mientras se acumulan los agravios, para dejar de respirar tanta zozobra. La periodista Rosa María Artal, coordinadora y coautora de Reacciona, parte de una metáfora geológica para articular de manera magistral un análisis profundo de la crisis, por qué no se remedia, qué soluciones está arbitrando la sociedad civil y el impacto de movimientos como Wikileaks, el volcán islandés, el 15M o el renacimiento de una conciencia ciudadana. Un libro necesario que recoge la vehemencia y el empuje de los ciudadanos que luchan por conseguir cambiar sus destinos, que ya son energía liberada y ansían sumar fuerzas a esa erupción, una explosión de dignidad que actúe más allá de la superficie.

Información comercial española, 1983

Paisaje, cultura territorial y vivencia de la geografía José Fernando Vera Rebollo, Jorge Olcina Cantos, María Hernández Hernández, 2016-07-01

Efectos económicos de las normas contables en el sector de autopistas de peaje: 1991-1999 Alicia Ramírez Orellana, 2019-06-13 La afirmación de que las normas contables pueden provocar una distribución de la riqueza al imponer costes a unos grupos sociales y generar beneficios para otros, suscitó el debate sobre la conveniencia de considerar los efectos económicos dentro del proceso de decisión, elaboración y emisión de normas por parte de los organismos contables. El vacío existente de estudios acerca de los efectos económicos de las normas contables en el sector de autopistas de peaje en España, nos incitó a tratar de demostrar la existencia de los mismos con incidencia en las condiciones económicas de varios grupos de interés afectados por el proceso de elaboración y emisión de normas contables. La tesis que presentamos se

estructura de acuerdo con los siguientes cinco capítulos: • Los efectos económicos de las normas contables. • Regulación económica y repercusión contable. • La autopista y el régimen de concesión. • Normas contables de las autopistas en España. • Análisis de los efectos económicos de las normas contables en el sector de autopistas de peaje. En la primera parte del trabajo (capítulos uno y dos) proponemos el marco teórico de referencia. Es decir, planteamos los aspectos que definen cuál es la naturaleza del concepto de efectos económicos de la norma contable, qué tipología o clasificaciones existen del mismo, qué grupos de individuos pueden estar implicados, o qué posiciones institucionales se han adoptado, a lo cual dedicamos el primero de los capítulos. Y, adicionalmente, en el capítulo dos contestamos a cuestiones relacionadas con las razones para decidir regular actividades o sectores, con las consecuencias de la demanda y oferta de regulación. La segunda parte del trabajo (tercer y cuarto capítulos), se ocupa del sujeto principal de análisis, esto es, de las propias empresas de autopistas de peaje en España. Hacemos un repaso de cómo nace y evoluciona el modelo de concesiones de autopistas, se estudia el modelo de intervención en el control tarifario y su evolución temporal, los modelos de financiación de autopistas existentes, indicando además el número y las empresas que componen el sector. Por último, dedicamos el capítulo cuarto al análisis de la regulación contable específica. Las empresas de autopistas de peaje tradicionalmente han contado con una adaptación del Plan General de Contabilidad a sus propias características económicas y de gestión. Llevamos a cabo un análisis de los dos Planes sectoriales con que ha contado el sector, destacando el tratamiento contable aplicado en relación a la estructura de la inversión en los activos básicos de la empresa, al fondo de reversión, a los gastos financieros derivados de la deuda, y otras peculiaridades contables observadas. Finalmente en el capítulo cinco, parte tercera de esta tesis, se lleva a cabo un estudio empírico que permite observar los efectos económicos que los procedimientos contables seguidos por las empresas del sector han provocado en distintos grupos de interés. El capítulo queda estructurado de manera que explicamos el proceso de análisis elegido, la metodología utilizada en el tratamiento de la información publicada tanto por las sociedades de autopistas como por el Ministerio de Fomento, con el ánimo adicional de tratar de identificar los efectos que el cambio de normativa contable provoca sobre las Cuentas y Resultados de las empresas. Una de las aportaciones fundamentales del presente trabajo es la demostración de que la regulación contable particular ha tenido incidencia en el bienestar económico de grupos e individuos. Así, durante los años noventa, se han generado en el sector de autopistas de peaje efectos de distribución de rentas y de reasignación de recursos debido a la norma contable con incidencia en accionistas, usuarios de la autopista, contribuyentes y Estado. Mediante el análisis de los datos agregados del sector, los principales resultados obtenidos muestran que se generan los siguientes efectos económicos derivados de la norma contable: 1. Se produce una redistribución de renta hacia los accionistas de las empresas. La nueva Adaptación ha conllevado un notable incremento del beneficio contable del conjunto de empresas concesionarias, en especial de aquellas que se encuentran en fase deficitaria, respecto del registrado en el ejercicio anterior. Este incremento ha posibilitado el reparto de unos dividendos sensiblemente

superiores a lo que venía siendo la política de reparto de dichas empresas para con sus accionistas. Sin embargo, tal reparto no queda suficientemente soportado por un beneficio económico con un fuerte componente de ajustes contables más que de obtención de rentas materializadas en flujos de tesorería positivos. Se habla de un reparto de dividendos con deuda, incentivado por la norma contable. 2. Tiene lugar una reasignación de recursos entre sectores dentro de la economía. El incumplimiento del compromiso asumido por el regulador a través de la norma de Adaptación contable por el cual permitiría a la concesionaria el incremento de tarifas para la recuperación de costes financieros capitalizados en balance, ha provocado un efecto boomerang en el que el regulador ha realizado un doble movimiento estratégico, con traslado del riesgo de la concesión hacia la Administración. Así, la bajada de tarifas impuesta por el gobierno a consecuencia de su política económica de control de precios ha supuesto como contrapartida una compensación del Estado a las empresas de autopistas de peaje por la pérdida de ingresos asociada. Ha tenido lugar, por lo tanto, un trasvase de recursos desde el sector público hacia el privado, incumpléndose el compromiso implícito del regulador como garante de la defensa del interés público.

El mensajero Jorge Martínez Reverte, 1982

Programa modular en logística, transporte, cadena de suministro, dirección de operaciones y proyectos César Muñoz Martínez, José Prieto de Diego,

La vertebración territorial de España en la Doctrina del Consejo de Estado Varios autores, 2021-07-01 Este libro tiene su origen en las lecciones impartidas en 2019 por el Cuerpo de Letrados del Consejo de Estado en el Curso organizado por la Real Academia de Ciencias Morales y Políticas y este mismo Cuerpo. Las recogidas en este volumen versan sobre la doctrina del Consejo de Estado en relación con el territorio nacional. Esta doctrina, establecida a lo largo de los años en dictámenes sobre variados temas, tiene un rasgo principal: el mantenimiento de la propia identidad territorial. El Consejo de Estado actúa siempre en atención al caso concreto. Su doctrina está hecha, más que con base en grandes principios y declaraciones, al hilo de distintos y variados supuestos. Por tanto, está formada de modo casuístico, basándose en la naturaleza de las cosas, lo que le da unas características propias: economía de las formas jurídicas, ahorro en las guras jurídicas aplicadas, empleo de formas técnicas variadas para situaciones económicas muy distintas y, sobre todo, reticencia y cautela contra todo lo que sea abstracción, definición, construcción y sistematización. Se tiende a huir de las construcciones y gusta atenerse más bien al precedente lo cual no es obstáculo para que ese informar numerosos asuntos permita apreciar la existencia de unas reglas y principios jurídicos, de gran fuerza expansiva. En estos términos se desenvuelve la Doctrina del Consejo de Estado en la materia, que entiende que el mantenimiento de la identidad territorial ha de iluminar el recto entendimiento del artículo 2 de la Constitución Española, que dispone La Constitución se fundamenta en la indisoluble unidad de la Nación española, patria común e indivisible de todos los españoles, y reconoce y garantiza el derecho a la autonomía de las nacionalidades y regiones que la integran y la solidaridad entre todas ellas.

Economista ,1967

En tus recuerdos Paula Velasco,2018-09-04 Hace tres años que David Montes, heredero de una de las mayores cadenas hoteleras del país, decidió instalarse en Ávila para dirigir uno de sus grandes hoteles. Algo alejado de la ciudad y con una vida tranquila, no contará con un inesperado reencuentro: María José. Jota, como él la llama, regresará a su ciudad natal tras haber vivido fuera durante años. No imagina que allí la espera su amigo más fiel en la adolescencia; su amigo más íntimo en la juventud... Con él compartió los momentos más tristes y los más alegres, los más importantes y los más apasionantes de su vida, hasta que cada uno tomó su camino.\r Pero hay sentimientos tan enraizados, que nunca desaparecen del todo.

Ferrocarriles y tranvías ,1962

Blanco y negro ,1967

Andar y cavilar Fernando Jiménez,1991

Fundamentos De La Seguridad Vial Sebastian Truyols Mateu,2020-04-01 LA SEGURIDAD VIAL ACTIVA Y PASIVA, LA SEGURIDAD VIAL EN LA CARRETERA Y EN LAS OBRAS DE CONSTRUCCIÓN, EN TÚNELES Y LA CONSERVACIÓN Y LA REHABILITACIÓN LA SEGURIDAD VIAL ACTIVA Y PASIVA, LA SEGURIDAD VIAL EN LA CARRETERA Y EN LAS OBRAS DE CONSTRUCCIÓN, EN TÚNELES Y LA CONSERVACIÓN Y LA REHABILITACIÓN

Madrid DF Fernando Caballero,2024-10-02 ¿Crece Madrid aún más para competir con Londres o Miami? ¿Ha de alcanzar, como París, el 30% del PIB nacional? ¿Debemos optar por un modelo de país más equilibrado? ¿Cómo beneficiará una ciudad-Estado al resto de España? Madrid necesita superar los diez millones de habitantes y convertirse en una metrópolis poderosa, capaz de competir con otras ciudades globales dentro de una economía que pone en jaque el poder de las naciones. Madrid ya no es únicamente la capital de una nación, su autonomía casi la ha convertido en una polis de hecho y de derecho, una suerte de Distrito Federal que necesita articularse con el resto de España porque es la principal baza para que el país despunte entre los países desarrollados en el siglo XXI. Fernando Caballero recorre en este ensayo audaz y erudito los retos y dificultades que encara la capital para dicha transformación. Desde la renovada implicación con Hispanoamérica, hasta los nuevos circuitos de poder internos, las infraestructuras y el urbanismo necesarios, y la evolución sociopolítica de una ciudad que «atrae y es admirada como realidad, pero al mismo tiempo desata críticas feroces como concepto». Una capital europea sin aparente identidad, pero que precisamente encuentra en esa indefinición su mejor oportunidad para ampliar su magnetismo internacional. La crítica ha dicho... «Un libro imprescindible para comprender el sorpasso de Madrid escrito por un gran arquitecto». Carlos Sánchez «La mejor explicación en lo que llevamos de década del contexto sociopolítico que la sociedad española debe enfrentar». Pedro Herrero «Por fin una explicación inteligente de la definitiva transformación de Madrid en una gigantesca ciudad-Estado». Enric Juliana «Una obra arriesgada en la que el autor va más allá de narrar la historia de Madrid para analizar el éxito madrileño, contar sus logros y criticar duramente sus

errores». Alberto Garín «Un libro provocador que afronta uno de los debates clave: ¿qué hacemos con Madrid?». Jorge Dioni López

ABC, Madrid ,1977

La labor de las Cortes en el año... España. Cortes Generales,1973

Geografía turística de España María Isabel García Campos,1970

Comercio y navegación Barcelona (Spain) Cámara de Comercio y Navegación,1963

Revista de ciencia aplicada ,1963

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