



Aplicaciones prácticas de las NIIF (Spanish Edition)

Vernor Mesén Figueroa

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Este libro se convierte en un complemento de la normativa contable oficialmente publicada por la Junta de Normas Internacionales de Contabilidad (IASB, por sus siglas en inglés). Entre las novedades que esta segunda edición presenta se encuentran la incorporación de nueve capítulos adicionales que aumentan la cobertura de diversos temas de interés general, y la actualización y mejora de los 11 capítulos presentes en la primera edición, en los que se incorporan nuevas aplicaciones prácticas que complementan y amplían las ya existentes. Cada capítulo posee una sección de casos prácticos por medio de los cuales se estudia el desarrollo de los conceptos clave aplicados por la normativa contable. Todos ellos constan de un enunciado y su correspondiente solución; explican de forma clara y precisa la metodología por medio de la que, en la práctica profesional, todas las entidades deben presentar el efecto de las transacciones financieras y económicas que afectan a sus estados financieros, elaborados de acuerdo con las Normas Internacionales de Información Financiera (NIIF). Esta obra representa una guía útil y sencilla que facilitará a las personas y empresas la aplicación contable que, a nivel de la normativa oficial, parece compleja y casi inalcanzable.

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