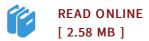# PLAN GENERAL DE CONTABILIDAD Y PLAN GENERAL CONTABILIDAD PYMES 3 ED. 2012

By AAVV

CIVITAS, CIVITAS EDICIONES,S.L., 2013. Rústica (Tapa blanda). Book Condition: Nuevo. Dust Jacket Condition: Nuevo. En la presente obra se incluyen el Plan General de Contabilidad (Real Decreto 1514/2007, de 16 de noviembre), el Plan General de Contabilidad de PYMES (Real Decreto 1515/2007, de 16 de noviembre) y, la Orden EHA/733/2010, de 25 de marzo, por la que se aprueban aspectos contables de empresas públicas que operan en determinadas circunstancias. El Plan General de Contabilidad constituye el desarrollo reglamentario en materia de cuentas anuales individuales de la legislación mercantil, que ha sido objeto de una profunda modificación, fruto de la estrategia diseñada por la Unión Europea en materia de información financiera, de las recomendaciones que, a la vista de la citada estrategia, formuló la Comisión de Expertos que elaboró el Informe sobre la situación actual de la contabilidad en España y líneas básicas para abordar su reforma, y de la decisión de armonizar nuestra legislación mercantil contable a los nuevos planteamientos europeos. En su redacción se ha seguido la técnica empleada en el Plan General Contable de 1990, incidiendo en su componente explicativo, con la finalidad de facilitar la aplicación del Plan General de Contabilidad, dada la incorporación al mismo de...

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