



Sistema contable para toma de decisiones : modelo propuesto y análisis comparado.

Juan Eduardo - González Pascual, Julián - Méndez Ferla

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Describe un modelo que los autores proponen sobre contabilidad para la toma de decisiones precisando sus variables definitorias y las de los modelos contables del IASC, Unión Europea, España, países latinoamericanos. Analiza las diferencias de tratamiento entre ese modelo y los modelos de los países y entorno internacional considerados, abordando por separada y de forma individualizada las partidas más importantes de balance. Estudia el contenido del estado de resultados según el modelo propuesto y las características que presenta el modelo para llevar a cabo el análisis de la empresa.



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