



Receitas na Era IFRS: Efeitos tributários e efeitos contábeis (Portuguese Edition)

César Augusto Di Natale Nobre

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"Reconhecimento de Receitas na Era IFRS" traz uma ampla análise do novo cenário no ordenamento jurídico-contábil brasileiro, em que o reconhecimento de receitas da contabilidade IFRS — International Financial Reporting Standards pode ser utilizado para fins tributários. Confundir-se-ia o reconhecimento de receitas para fins tributários com o novo reconhecimento contábil de receitas? O livro pretende, ainda, discutir qual seria o momento em que o reconhecimento de receitas para fins tributários deve ser realizado, e assim estabelecer se o aspecto temporal da hipótese de incidência tributária foi ou não objeto de mudança. Inclui os casos concretos de Ribeirão Pires e Itaquaquecetuba, dois municípios paulistas analisados pelo autor.

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