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Exercises of Financial Accounting Carmelo Reverte Maya, 2014-08-05 This book is conceived to help students in the preparation of the subject Financial Accounting corresponding to the Bilingual Degree in Business Administration and Management All the exercises outlined in the book are solved according to the provisions contained in the General Accounting Plan Royal Decree 1514 2007 whose ultimate goal is to adapt Spanish accounting regulations to the International Financial Reporting Standards IFRS adopted under EU Regulations The English version of the General Accounting Plan available on the web page of the Accounting and Auditing Institute is used throughout the book in the resolution of the exercises Este libro est concebido para ayudar a los estudiantes en la preparaci n de la asignatura Financial Accounting correspondiente a los primeros cursos del Grado Biling e en Administraci n y Direcci n de Empresas Todos los ejercicios del libro est n resueltos de acuerdo a las disposiciones contenidas en el Plan General de Contabilidad Real Decreto 1514 2007 cuyo objetivo ltimo es el de adaptar la normativa contable espa ola a las Normas Internacionales de Informaci n Financiera International Financial Reporting Standards adoptadas por la Uni n Europea como lenguaje contable com n para sus Estados miembros En algunos casos las soluciones de los ejercicios se basan en los tratamientos contables m s simplificados previstos en el Plan General de Contabilidad de Peque as y Medianas Empresas PYME aprobado por el Real Decreto 1515 2007 El objetivo principal de esta obra es presentar un texto did ctico y comprensible que contenga los fundamentos b sicos de la disciplina contable como el m todo de la partida doble por el que las transacciones se registran en t rminos de cargos y abonos Por otra parte el libro tambi n se centra en el tratamiento contable de las operaciones b sicas m s habituales realizadas por una empresa relacionadas con varias reas tales como compras y ventas ingresos y gastos activos no corrientes existencias clientes proveedores financiaci n b sica impuesto sobre beneficios etc A lo largo del libro se utiliza para la resoluci n de los distintos ejercicios la versi n en ingl s del Plan General de Contabilidad General Accounting Plan disponible en la p gina web del Instituto de Contabilidad y Auditor a de Cuentas El libro tambi n incluye un glosario de t rminos para ayudar a los estudiantes a entender la terminolog a anglosajona relacionada con la Contabilidad Financiera

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