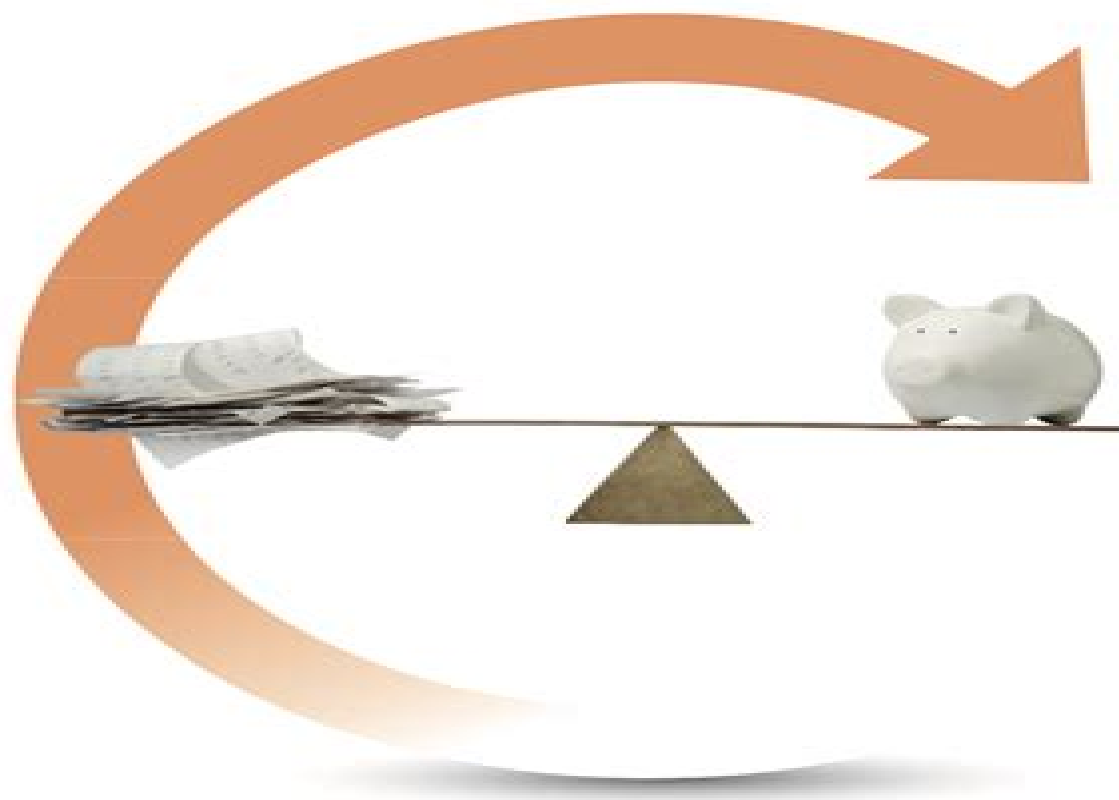




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Tecnica Contable Cat 2015

KJ Lindholm-Leary



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Fundamentos y reflexiones de la teoría contable Varios autores, 2021-02-03 Fundamentos y reflexiones de la teoría contable es el resultado de la labor de varios profesionales que integran un sólido equipo de investigación en el área contable. Este documento es una verdadera contribución para discutir y reflexionar acerca de la teoría contable especialmente con relación a ciertos temas que revisten una gran relevancia para procesos de discusión. Se presentan tanto reflexiones como comentarios de distintos profesionales y profesores mediante aportes extraordinarios que motivan los análisis y discusiones en materia contable. La obra incluye tópicos como la axiología y la teleología contable. Es interesante leer que mientras la axiología estudia los principios que permiten considerar los valores positivos y los valores negativos desde el punto de vista de lo que es o no valioso, la teleología se refiere al establecimiento del fin contable bajo preceptos morales. Alcanzar el fin determinado lo que implica acciones estratégicas para llegar al propósito que se ha definido.

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