

Libro Sistema Y Procedimientos Contables

Fernando Catacora

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la aceptación de la convergencia de las normas internacionales de contabilidad plantea el cambio de una norma práctica contable a otra con varias diferencias de fondo y de forma en la representación de los mismos valores financieros donde la nueva manera de revelación de la información financiera y económica de la organización podrá ser comparativa a nivel mundial y donde los inversionistas encontrarán mayor confianza de la información contable y financiera de las organizaciones los estándares internacionales de información financiera no solamente se relacionan entre ellos sino que también están relacionados con otros estándares internacionales empresariales gerenciales valorización tecnología de educación códigos de ética y conducta entre otros éstos

hacen que el proceso de estandarización se constituya en una integralidad por lo tanto no se puede pensar en una adaptación total sin tener en cuenta los otros estándares los cuales permiten una ideología estructural de calidad organizacional en el gobierno corporativo los estándares internacionales de información financiera no solamente se relacionan entre ellos sino que también están relacionados con otros estándares internacionales empresariales gerenciales valorización tecnología de educación códigos de ética y conducta entre otros éstos hacen que el proceso de estandarización se constituya en una integralidad por lo tanto no se puede pensar en una adaptación total sin tener en cuenta los otros estándares los cuales permiten una ideología estructural de calidad organizacional en el gobierno corporativo

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