



El análisis financiero frente a las NIIF como nueva realidad contable en Colombia [

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text (article)

Analítica

This research seeks to identify the accounting principles contained in the international regulatory accounting framework for SMEs that cause changes and adjustments in the financial analysis. The study seeks to understand the causes of the changes in the financial analysis carried out under ratios. As a methodology, an exhaustive analysis of the IFRS for SMEs 2015 version was carried out, the purpose of which was to identify the sections that affect the accounting principles in relation to those established in the Colombian accounting regulatory framework (essentially of decrees 2649 and 2650 1993) and how these changes generate new ways of analyzing financial information, focusing on traditional financial ratios. The review evidences the absence of international regulation on the application of financial analysis through indices and only applicable to accounting aspects. On the other hand, the financial statements are adjusted, with the inclusion of new items and the freedom to present current and non-current items, according to the nature of the organizations. With the changes in the international accounting regulatory framework, the financial analysis through ratios is affected, and the traceability of these corresponds to the analyst

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