



## **Análisis comparativo del tratamiento contable y financiero de los inventarios entre NIC 2 plena, NIIF pymes sección 13 y Decreto 2706 capítulo 8 [**

2013

text (article)

Analítica

The implementation process currently in progress in Colombia to the international financial reporting standards and according to the user groups given by the Technical Council of Public Accountancy, CTCAP, and accepted by the Ministries of Finance and Public Credit, Commerce, Industry and Tourism, creates the need to study the rules established for each of the different groups. Therefore, this article aims to analyze the inventory issue in the full IAS 2, section 13 standard IFRS for SMEs and Chapter 8 standard for microenterprises. The methodology used is the development of comparison matrixes or relational tables, in which the concepts of the three standards are captured and from those, the similarities and differences between themselves are obtained and they are based on the foundations of these regulations. Moreover, they are applied by solving exercises, which clearly reflect the recognition and measurement of economic events that could arise in the accounting process. This seeks to serve as an application guidance in the academy, orientation to professional accountants and companies that will have to apply this regulation soon

The implementation process currently in progress in Colombia to the international financial reporting standards and according to the user groups given by the Technical Council of Public Accountancy, CTCAP, and accepted by the Ministries of Finance and Public Credit, Commerce, Industry and Tourism, creates the need to study the rules established for each of the different groups. Therefore, this article aims to analyze the inventory issue in the full IAS 2, section 13 standard IFRS for SMEs and Chapter 8 standard for microenterprises. The methodology used is the development of comparison matrixes or relational tables, in which the concepts of the three standards are captured and from those, the similarities and differences between themselves are obtained and they are based on the foundations of these regulations. Moreover, they are applied by solving exercises, which clearly reflect the recognition and measurement of economic events that could arise in the accounting process. This seeks to serve as an application guidance in the academy, orientation to professional accountants and companies that will have to apply this regulation soon

The implementation process currently in progress in Colombia to the international financial reporting standards and according to the user groups given by the Technical Council of Public Accountancy, CTCAP, and accepted by the Ministries of Finance and Public Credit, Commerce, Industry and Tourism, creates the need to study the rules established for each of the different groups. Therefore, this article aims to analyze the inventory issue in

the full IAS 2, section 13 standard IFRS for SMEs and Chapter 8 standard for microenterprises. The methodology used is the development of comparison matrixes or relational tables, in which the concepts of the three standards are captured and from those, the similarities and differences between themselves are obtained and they are based on the foundations of these regulations. Moreover, they are applied by solving exercises, which clearly reflect the recognition and measurement of economic events that could arise in the accounting process. This seeks to serve as an application guidance in the academy, orientation to professional accountants and companies that will have to apply this regulation soon

<https://rebiunoda.pro.baratznet.cloud:28443/OpacDiscovery/public/catalog/detail/b2FpOmNlbGVicmF0aW9uOmVzLmJhcmF0ei5yZW4vMzM4NTQ0OTc>

---

**Título:** Análisis comparativo del tratamiento contable y financiero de los inventarios entre NIC 2 plena, NIIF pymes sección 13 y Decreto 2706 capítulo 8 electronic resource]

**Editorial:** 2013

**Tipo Audiovisual:** Inventarios NIC 2 Decreto 2706 de 2012 NIIF para Pymes Inventarios Instrumentos financiero contabilidad comparada normas internacionales de contabilidad Colombia Decreto 2706 de 2012 (diciembre 27) Normas Internacionales de Información Financiera (NIIF) pequeña y mediana empresa Inventories IAS 2 Decree 2706 2012 IFRS for SMEs Inventorie financial instruments comparative accounting international accounting standards Colombia Decree 2706 of 2012 (December 27) International Financial Reporting Standards (IFRS) SMEs Inventários NIC 2 Decreto 2706 de 2012 NIIF para MPEs Estoques Instrumentos Financeiros normas internacionais de contabilidade Colômbia Decreto 2706 de 2012 (27 de Dezembro) Normas Internacionais de Relato Financeiro (IFRS) PME

**Documento fuente:** Cuadernos de Contabilidad, ISSN 0123-1472, Vol. 14, Nº. 36, 2013, pags. 903-941

**Nota general:** application/pdf

**Restricciones de acceso:** Open access content. Open access content star

**Condiciones de uso y reproducción:** LICENCIA DE USO: Los documentos a texto completo incluidos en Dialnet son de acceso libre y propiedad de sus autores y/o editores. Por tanto, cualquier acto de reproducción, distribución, comunicación pública y/o transformación total o parcial requiere el consentimiento expreso y escrito de aquéllos. Cualquier enlace al texto completo de estos documentos deberá hacerse a través de la URL oficial de éstos en Dialnet. Más información: <https://dialnet.unirioja.es/info/derechosOAI> | INTELLECTUAL PROPERTY RIGHTS STATEMENT: Full text documents hosted by Dialnet are protected by copyright and/or related rights. This digital object is accessible without charge, but its use is subject to the licensing conditions set by its authors or editors. Unless expressly stated otherwise in the licensing conditions, you are free to linking, browsing, printing and making a copy for your own personal purposes. All other acts of reproduction and communication to the public are subject to the licensing conditions expressed by editors and authors and require consent from them. Any link to this document should be made using its official URL in Dialnet. More info: <https://dialnet.unirioja.es/info/derechosOAI>

**Lengua:** Spanish

**Enlace a fuente de información:** Cuadernos de Contabilidad, ISSN 0123-1472, Vol. 14, Nº. 36, 2013, pags. 903-941

---

## Baratz Innovación Documental

- Gran Vía, 59 28013 Madrid
- (+34) 91 456 03 60
- [informa@baratz.es](mailto:informa@baratz.es)