



Análisis contable de la estructura económica de los partidos políticos españoles conforme a los postulados del PGC 2007 y del modelo NIC /NIIF [

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Analítica

The purpose of this paper is to present an adequate, coherent and reasonable methodological proposal for asset investment or the economic structure of the balance sheets of political parties according to the relevant guidelines provided in the Spanish General Accounting Plan (PGC), approved by Decree 1514 of 2007, in November of the same year. Furthermore, the International Financial Reporting Standards, applicable worldwide, will be taken into account, bearing in mind that the organisations studied are not-for-profit and have had, since 1998, a sector accounting plan of their own. This, however, is currently becoming obsolete as the paper will show, due to the 2007 PGC, in force since 1 January 2008

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