



Análisis de las diferencias entre el tratamiento contable y el fiscal para los elementos de propiedades, planta y equipo: el caso peruano [

2012

text (article)

Analítica

This research work aims principally to make an analysis showing differences between the measurement and the recognition of items of property, plant and equipment. It focuses on the differences caused by existing differences between the treatment settled in the accounting standards and the one settled in the tax regulations related to Corporate Income Tax, for Peruvian case. A review of the related accounting standards and the standards established in the Peruvian Income Tax Law and its regulations have been considered in the current work. Thus, we are going to identify the main differences arising from the application of both standards regarding items of property, plant and equipment. Finally, we present the main conclusions drawn from this research

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Editorial: 2012

Tipo Audiovisual: IFRS Income tax Financial statements Contabilidad Negocios NIIF Impuesto a la Renta Estados financieros

Documento fuente: Contabilidad y Negocios: Revista del Departamento Académico de Ciencias Administrativas, ISSN 2221-724X, Vol. 7, N°. 14, 2012, pags. 5-22

Nota general: application/pdf

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Lengua: Spanish

Enlace a fuente de información: Contabilidad y Negocios: Revista del Departamento Académico de Ciencias Administrativas, ISSN 2221-724X, Vol. 7, N°. 14, 2012, pags. 5-22

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