



Análisis de las obligaciones en materia de cálculo de costes en las administraciones públicas españolas [

2012

text (article)

Analítica

The aim of this paper is to review the regulation attempts aimed at making cost calculation compulsory in public administrations. Despite many policy efforts, the application of cost accounting is not widespread in the public sector, for very few institutions determine their costs. Nowadays there is a big boost for the application of this tool, due to the requirement to present a summary of costs in the memory of the entities belonging to the public administration sector

The aim of this paper is to review the regulation attempts aimed at making cost calculation compulsory in public administrations. Despite many policy efforts, the application of cost accounting is not widespread in the public sector, for very few institutions determine their costs. Nowadays there is a big boost for the application of this tool, due to the requirement to present a summary of costs in the memory of the entities belonging to the public administration sector

The aim of this paper is to review the regulation attempts aimed at making cost calculation compulsory in public administrations. Despite many policy efforts, the application of cost accounting is not widespread in the public sector, for very few institutions determine their costs. Nowadays there is a big boost for the application of this tool, due to the requirement to present a summary of costs in the memory of the entities belonging to the public administration sector

<https://rebiunoda.pro.baratznet.cloud:38443/OpacDiscovery/public/catalog/detail/b2FpOmNlbGVicmF0aW9uOmVzLmJhcmF0ei5yZW4vMzM4NTU5Mzg>

Título: Análisis de las obligaciones en materia de cálculo de costes en las administraciones públicas españolas
electronic resource]

Editorial: 2012

Tipo Audiovisual: Sector público contabilidad de costes nuevo Plan General de Contabilidad Pública modelo CANOA Administración pública Contabilidad de costos Sector público Public sector cost accounting new General Plan of Public Accounting CANOA model Public administration Cost accounting Public sector Setor público contabilidade de custos novo Plano Geral de Contabilidade Pública modelo CANOA Administração Pública Contabilidade de Custos Setor público

Documento fuente: Cuadernos de Contabilidad, ISSN 0123-1472, Vol. 13, N°. 32, 2012

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. 13, N°. 32, 2012

Baratz Innovación Documental

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