



Análisis de la aplicación de Normas y Principios Contables en la determinación de la razonabilidad de los estados financieros de la Asociación Educativa Adventista Nor Oriental [

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text (article)

Analítica

The objective of this article was to analyze the application of accounting standards and principles in determining the reasonableness of financial statements of the Nor Eastern Adventist Education Association. The research type is descriptive, non-experimental; the instruments used were a questionnaire and a guide to documentary review. Regarding the IFRS application, the results indicate that most responses of financial assistants is negative, they consider that they do not apply IFRS, except in a conclusive manner in IFRS 8, 10, and 15, many of the responses were negative indicating that it does not apply to the entity due to ignorance, however in reality, according to critical observation of financial statements, the criteria of IFRS is applied in some cases, with the proviso that there is not an explicit and unreserved statement of compliance with IFRS

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