



Análisis del proceso de convergencia a la NIIF para las PyMes desde la teoría y sus funciones básicas para el sistema contable ecuatoriano [

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Analítica

The objective of this research is to state the technical guidelines that allow for the convergence to the international financial information standard (IFRS) for small and medium-sized entities (SMEs) in Ecuador. Based on the principles of the IFRS, with a focus on the analysis of accounting systems, this work addresses the question: what are the theoretical implications of the IFRS convergence process for SMEs and its basic functions for the Ecuadorian accounting system? The study is descriptive and its methodological design involves documentary research. Results show big accounting differences between the International Accounting Standards Board (IASB) model and the Ecuadorian accounting system. Therefore, it can be concluded that the aforementioned standard does not only contribute to financial health, but also to the promotion of a new business culture

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