



Aprehendibilidad de las normas internacionales de información financiera (niif): Visión crítica de su realidad universitaria [

2019

text (article)

Analítica

The issue of training the Public Accountant has been widely debated since its teaching, so it is easy to define what should be taught for professional success but determining how it develops its processes of apprehensibility to produce a contextualized and relevant application is a goal that has not yet materialized, partly because it involves a disruption in which it must divest itself of mental schemata of parameterization without conceptualization and memorization without contextualized application from which it can not be unaccustomed. On the issue of International Financial Reporting Standards (IFRS), it is well known the difficulties that their learning goes through, generating traffic jams when going from the abstract to the real, one of its main causes is attributed to weak generic competences, evidenced by low results of Evidence Saber Pro. Hence the need to analyze the processes of apprehensibility of IFRS in the Public Accountants in Colombia, so that it develops a significant and consistent relational learning, as an essential part of its integral formation and its international vision. Methodologically, it is of an analytical type with an interpretive approach, as it is a phenomenon with a high social impact. In the findings it is emphasized that the cognitive structure of the student has displaced the cognitive, where the procedural of the practice ignores the conceptual of its foundation and the attitude of the being that develops and reflects it. It was concluded that the apprehensibility of the IFRS is a complex process that starts from the way in which the accounting process is approached within a social system called to humanize the registry, accompanied by a historical awareness that resignifies it

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Editorial: 2019

Tipo Audiovisual: Aprehendibilidad NIIF Conciencia Histórica Educación Superior

Documento fuente: Dictamen Libre, ISSN 0124-0099, N°. 24, 2019, pags. 131-154

Nota general: application/pdf

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Enlace a fuente de información: Dictamen Libre, ISSN 0124-0099, N°. 24, 2019, pags. 131-154

Baratz Innovación Documental

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