



La aplicación del nuevo Plan Contable General Empresarial

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text (article)

Analítica

Accounting provides information for making decisions of many economic agents specially the accounting records that have their basis on the organized language called the accounting plan. Until 1973, in Peru, every company prepared its accounting plan according to its information necessities which provoked a variety of words, many with lots of analytical accounts and other general ones. It's in this situation that the First General Accounting Plan was approved and its mandatory implementation started on January 1st 1974 until 1984, and then it was changed by the General Accounting Plan (PCGR) the one that is used until now. However, now its use doesn't have any relationship with the International Financial Reporting Standards (NIIF), which are a support for the financial estate in our country. For that reason we approved the version of General Accounting Business Plan (PCGE), the one that is going to be considered on January 1st 2011. The objective of the following article is to announce the effects of the application in some of the private organizations from this new Accounting Business Plan (PCGE) in relation to the General Accounting Plan

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