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Fundamentos de auditoría. Carmen Karina Tapia Iturriaga, Susana Mendoza Nigenda, Salvador Castillo Prieto, Eloy David Guevara Rojas, 2019-11-15 El propósito de esta obra es apoyar a estudiantes catedráticos y profesionales que se inician en el área de auditoría de estados financieros en la comprensión de las Normas Internacionales de Auditoría NIA y su aplicación práctica ya que aborda los antecedentes de esta materia y la metodología que debe seguirse para la realización de una auditoría. Fundamentos de auditoría Aplicación práctica de las Normas Internacionales de Auditoría utiliza conceptos contextualizados en la práctica profesional en México la cual se destaca por ser la más antigua y fortalecida en el ámbito internacional. Su finalidad es subsanar la carencia de traducciones al español y mejorar aquellas existentes. No hay que perder de vista que la obligación de aplicar estas normas se debe a la emisión original en idioma inglés elaborada por la International Federation of Accountants IFAC. Este libro incluye resúmenes que transmiten la esencia de cada norma y ejemplos que ilustran la aplicación práctica de cada una de las NIA durante el proceso de realización de una auditoría de estados financieros. Asimismo contiene las nuevas modificaciones al COSO y las NIA vigentes publicadas por la IFAC con el fin de poner al alcance de los lectores una obra actualizada.

Guía de estudio para el examen ceneval Sergio Charbel Olvera Rangel, Ireri Elizabeth García Ramos, 2019 El propósito de esta guía es auxiliar a los estudiantes interesados en sustentar el examen general para el egreso de la licenciatura en derecho diseñado por el Centro Nacional de Evaluación para la Educación Superior Examen EGEL derecho Ceneval. La guía del Ceneval indica de manera general los temas de las áreas y subáreas en las que se organiza el examen. Por ello si bien el texto sigue esa estructura los autores presentan una especie de acordeón con los conceptos nodales para que los postulantes puedan ordenar y sistematizar sus conocimientos aplicarlos a los casos que se exponen en.

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