



MANUAL DE POLÍTICAS CONTABLES NIIF PYMES: Aplicables a la República de Colombia (Spanish Edition)

EDUARDO CUSGUEN OLARTE

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A través de un manual de políticas contable bajo niif pyme, se prescribe el tratamiento contable para cada una de las cuentas de contabilidad con importancia relativa que integran los estados financieros y la estructura de los mismos, dentro del cumplimiento del marco jurídico de las Normas Internacionales de Información Financiera – NIIF (IFRS)

Las políticas contables están relacionadas con la preparación y presentación de la estructura principal de los estados financieros y las revelaciones que les son conducentes. Aquellas se aplican para el reconocimiento y medición de una partida contable, de una parte, y para examinar la información a revelar de carácter cuantitativo y cualitativo, sobre partidas que tienen importancia relativa. Igualmente para su cumplimiento se establecen los procedimientos contables que son apropiados.

Los manuales deben elaborarse a la medida y su adopción o actualizaciones, requieren la aprobación de Juntas Directivas, Asambleas de accionistas, Juntas de socios y órganos equivalentes.

Una política contable, está representada por un texto en el cual se establecen, rubro por rubro, los criterios de reconocimiento, medición inicial, medición posterior y revelaciones de los distintos rubros de los Estados Financieros. Respecto al reconocimiento, habrá que responder “cuándo se hace”. Una partida se reconoce cuando cumple la definición de activo, pasivo, patrimonio, ingresos o gasto, según corresponda. Ahora bien una partida se incorpora en los estados financieros cuando es probable cualquier beneficio económico asociado con la partida que llegue o salga de una entidad. También cuando sea completa, neutral y libre de error. La Medición por su parte, responde a la pregunta de “cuánto” hay que reconocer. La medición inicial siempre es al costo, salvo el caso de instrumentos financieros que cotizan en bolsa. La Medición posterior puede ser al costo, costo revaluado, valor razonable, valor neto realizable o valor recuperable, según sea el caso. En los activos sólo se reconocen los recursos controlados, producto de hechos pasados o que contribuyan a generar beneficios económicos futuros. En los pasivos, sólo se reconocen las obligaciones, producto de hechos pasados, respecto a las cuales se pueda probar que existirá una salida de beneficios económicos futuros.

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