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* Amat Salas, Oriol: Análisis de estados financieros: fundamentos y aplicaciones con casos y ejercicios resueltos y cuestionarios de auto evaluación. Ediciones Gestión 2000, SANO. Barcelona, 2002 *. Goxens, M. Ángeles y Gay, José Ma.: Análisis de Estados Contables. Diagnóstico económico-

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6 anÁLisis de estados financieros Así pues, es posible clasificar la información empresarial conforme a tres di- mensiones: si está o no regulada en su elaboración y remisión, si es de naturaleza contable o no, y si es la propia empresa o bien son otros agentes de su entorno los que la elaboran (Figura 1.3).

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Caso I Preparación de los estados financieros proforma de Martín Manufacturing para 2007. Para mejorar su posición competitiva, Martín Manufacturing está planeando implementar un programa de modernización del equipo principal. En 2007 también reemplazara y modernizará el equipo principal

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A través de la exposición de un ejemplo de estados financieros el Dr. Juan David Maya consolida algunos conceptos expuestos en anteriores conferencias en que trata el Estándar Internacional de Información Financiera para Pymes y la preparación de estados financieros comparativos.