



El cierre fiscal y contable. Ejercicio 2012 (Spanish Edition)

Ignacio Becerra Guibert

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En un escenario de constantes cambios normativos motivados por la grave situación de la economía y el empleo, CISS presenta una nueva edición de El cierre fiscal y contable, la del ejercicio 2012 con la que el profesional tributario, bien desde el sector de la asesoría fiscal o bien desde la propia empresa, podrá efectuar con seguridad los ajustes contables y extracontables de la sociedad y determinar, a partir de ellos, la base imponible del Impuesto sobre sociedades, contando en todo momento con el apoyo de una obra escrita bajo dos parámetros fundamentales: rigor jurídico e independencia en las opiniones.

El manejo de esta obra posibilita estar al día de todo el catálogo de novedades normativas que, ejercicio a ejercicio, se van desencadenando en el ámbito de los tributos principalmente, pero también en otros campos relacionados intrínsecamente con el mundo jurídico de la empresa: mercantil, contable, laboral, etc., los cuales, sin duda, proyectan sus efectos sobre la fiscalidad de la misma, sin perder por supuesto de vista las dos materias principales protagonistas del cierre del ejercicio societario y, en consecuencia del libro: el Impuesto sobre Sociedades y el Plan General Contable.

En la edición 2012, Ignacio Becerra vuelve a realizar un gran esfuerzo de redacción para incorporar a la obra tanto las novedades normativas y doctrinales aparecidas tras la edición del año 2011, como todos los consejos y sugerencias fruto de la práctica diaria como profesional de reconocido prestigio en el mundo de la asesoría contable y fiscal de empresas y particulares.

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