VEN CONMIGO

Número 14, junio de 2015

El Diccionario de la Real Academia Española nos enseña que vademécum proviene del latín *vade*, anda, ven, y *mecum*, conmigo. Se trata de un “Libro de poco volumen y de fácil manejo para consulta inmediata de nociones o informaciones fundamentales”. Al terminar el período académico, los [profesores](#PROFESORES) del Departamento de Ciencias Contables de la Facultad de Ciencias Económicas y Administrativas de la Pontificia Universidad Javeriana (sede Bogotá) queremos destacar algunos sucesos recientemente ocurridos, reuniéndolos en este modesto vademécum, con el ánimo de profundizar nuestra conciencia sobre el permanente cambio de las disciplinas que enseñamos y como un fuerte llamado a la actualización de los programas de las asignaturas de los cuales somos responsables. Los invitamos a *venir con nosotros* en nuestro esfuerzo de mantenernos al día.

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[Tratamiento de acciones privilegiadas o preferenciales en NIIF para pymes](http://actualicese.com/actualidad/2015/06/03/tratamiento-de-acciones-privilegiadas-o-preferenciales-en-niif-para-pymes/)

[Contratos de llave en mano: reconocimiento bajo NIIF](http://turevisorfiscal.com/2015/06/03/contratos-de-llave-en-mano-reconocimiento-bajo-niif/)

[Baja de inventarios: ¿cómo se revierte la operación bajo NIIF?](http://turevisorfiscal.com/2015/06/03/baja-de-inventarios-como-se-revierte-la-operacion-bajo-niif/)

[Aplicación de NIIF plenas para una pyme o microempresa importadora o exportadora](http://actualicese.com/actualidad/2015/05/27/aplicacion-de-niif-plenas-para-una-pyme-o-microempresa-importadora-o-exportadora/)

[La auditoría: ejercicio profesional de elevada importancia en la implementación de las NIIF](http://actualicese.com/actualidad/2015/05/20/la-auditoria-ejercicio-profesional-de-elevada-importancia-en-la-implementacion-de-las-niif/)

[CTCP responde a controversias sobre legalidad de Decreto 302 del 2015](http://actualicese.com/actualidad/2015/06/04/ctcp-responde-a-controversias-sobre-legalidad-de-decreto-302-del-2015/)

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AE Accounting Education - Reino Unido – Noticias

[ISSUE 4 OF IASB INVESTOR UPDATE RELEASED WITH FOCUS ON JUDGMENTS AND ESTIMATE SIN REVENUE RECOGNITION](http://www.accountingeducation.com/index.cfm?page=newsdetails&id=153282)

[IFRS FOUNDATION ISSUE STATEMENT IN RESPONSE TO KEY EC GREEN PAPER ON CAPITAL MARKET INTEGRATION](http://www.accountingeducation.com/index.cfm?page=newsdetails&id=153325)

[IASB PUBLISH PROPOSALS TO CLARIFY THE WAY IN WHICH LIABILITIES ARE CLASSIFIED](http://www.accountingeducation.com/index.cfm?page=newsdetails&id=153326)

[SUMMARY REPORT RELEASED ON EFRAG/EFFAS/ABAF/IASB JOINT USER EVENT ON RATE-REGULATED ACTIVITES](http://www.accountingeducation.com/index.cfm?page=newsdetails&id=153356)

[IFRS FOUNDATION PUBLISHES IFRS TAXONOMY 2015](http://www.accountingeducation.com/index.cfm?page=newsdetails&id=153365)

[IASB SETS OUT PRACTICAL EFFECTS OF BRINGING LEASES ONTO THE BALANCE SHEET](http://www.accountingeducation.com/index.cfm?page=newsdetails&id=153376)

[IASB HOSTS EDUCATION SESSION TO EXPLORE ACCOUNTING FOR CONTRACTS WITH PARTICIPATION FEATURES](http://www.accountingeducation.com/index.cfm?page=newsdetails&id=153379)

[IASB CALLS FOR FEEDBACK ON PROPOSAL TO DEFER THE EFFECTIVE DATE OF REVENUE STANDARD IFRS 15](http://www.accountingeducation.com/index.cfm?page=newsdetails&id=153448) [IFRS FOUNDATION RELEASES 2014 ANNUAL REPORT FOCUSING ON THE THEME OF STANDARDS FOR THE WORLD ECONOMY](http://www.accountingeducation.com/index.cfm?page=newsdetails&id=153433)

[IASB VOTES TO DEFER EFFECTIVE DATE OF NEW REVENUE STANDARD IFRS 15 FOR ONE YEAR](http://www.accountingeducation.com/index.cfm?page=newsdetails&id=153423)

[STUDY CITES EFFICIENCY IN BUSINESS MANAGEMENT AND ENHANCED COMPARABILITY AS TWO MAIN REASONS FOR VOLUNTARY ADOPTION OF IFRS BY JAPANESE COMPANIES](http://www.accountingeducation.com/index.cfm?page=newsdetails&id=153430)

[IASB CHAIRMAN PRESENT NEW MISSION STATEMENT](http://www.accountingeducation.com/index.cfm?page=newsdetails&id=153431)

[IASB COMPLETES COMPREHENSIVE REVIEW OF THE IFRS FOR SMES](http://www.accountingeducation.com/index.cfm?page=newsdetails&id=153467)

[IASB CALLS FOR FEEDBACK ON PROPOSED ENHANCEMENTS TO THE CONCEPTUAL UNDERPINNING OF THE FINANCIAL REPORTING](http://www.accountingeducation.com/index.cfm?page=newsdetails&id=153466)

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American Institute of Certified Public Accountants (AICPA) - Estados Unidos de América – Noticias

[FASB, IASB to propose clarifying revenue recognition guidance](http://www.journalofaccountancy.com/news/2015/feb/revenue-recognition-clarifications-201511839.html)

[IASB proposal would clarify how entities classify a liability](http://www.journalofaccountancy.com/news/2015/feb/iasb-debt-classification-201511793.html)

[IASB votes to propose delaying effective date of revenue standard](http://www.journalofaccountancy.com/news/2015/apr/iasb-delay-revenue-recognition-201512227.html)

[IASB seeks feedback on possible revenue recognition delay](http://www.journalofaccountancy.com/news/2015/may/iasb-revenue-recognition-delay-201512357.html)

[IASB proposes changes to conceptual framework](http://www.journalofaccountancy.com/news/2015/may/iasb-conceptual-framework-201512404.html)

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Arab Society of Certified Accountants (ASCA) - Internacional – Noticias

[IASCA holds the “IFRS Expert” Exam for the First Time](http://www.ascasociety.org/news.aspx?id=1124&group_key=news)

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Asian-Oceanian Standard-Setters Group (AOSSG) – Internacional - Noticias

The AOSSG has [submitted its comment letter on the IASB ED/2014/3 Recognition of Deferred Tax Assets for Unrealised Losses](http://www.aossg.org/docs/Submissions_to_IASB/AOSSG_submission_ED_Recognition_of_Deferred_Tax_Assets.pdf).

The AOSSG has [submitted its comment letter on the IASB DP/2014/1 Accounting for Dynamic Risk Management: a Portfolio Revaluation Approach to Macro Hedging](http://www.aossg.org/docs/Submissions_to_IASB/AOSSG_submission_DRM.pdf)

The AOSSG has [submitted its comment letter on the IASB DP/2014/2 Reporting the Financial Effects of Rate Regulation](http://www.aossg.org/docs/Submissions_to_IASB/AOSSG_submission_DP-2014-2_Rate_Regulation_Activities.pdf).

The AOSSG has [submitted its comment letter on the IASB ED/2014/4 Measuring Quoted Investments in Subsidiaries, Joint Ventures and Associates at Fair Value](http://www.aossg.org/docs/Submissions_to_IASB/AOSSG_submission_ED_Measuring_Quoted_Investments.pdf).

The AOSSG has [submitted its comment letter on the IASB ED/2014/6 Disclosure Initiative: Proposed amendments to IAS 7](http://www.aossg.org/docs/WG/Financial_statement_presentation/AOSSG_submission_ED-IAS_7_Disclosure_Initiative.pdf).

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Asociación Española de Contabilidad y Administración de Empresas (AECA) - España –Noticias

[AECA-Banco Mundial-CTCP (Colombia)](http://www.aeca.es/temporales2014/reunion_colombianos.pdf)

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Association of Chartered Certified Accountants (ACCA) - Reino Unido – Noticias

[Colombian IFRS business becomes first Latin American ACCA Registered Learning Partner](http://www.accaglobal.com/gb/en/discover/news/2015/01/colombia-ifrs.html)

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Association of International Accountants - Internacional – Noticias

[FRC RESPONDS TO IASB’S EXPOSURE DRAFT ‘DISCLOSURE INITIATIVE – PROPOSED AMENDMENTS TO IAS 7'](http://www.aiaworldwide.com/news/frc-responds-iasb%E2%80%99s-exposure-draft-%E2%80%98disclosure-initiative-%E2%80%93-proposed-amendments-ias-7)

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Auditing Practices Board (APB) - Reino Unido – Noticias

[FRC comments on IASB announcement on disclosure in financial reporting](https://www.frc.org.uk/News-and-Events/FRC-Press/Press/2014/December/FRC-comments-on-IASB-announcement-on-disclosure-in.aspx)

[FRC responds to IASB’s exposure draft ‘Disclosure Initiative – Proposed Amendments to IAS 7'](https://www.frc.org.uk/News-and-Events/FRC-Press/Press/2015/March/FRC-responds-to-IASB%E2%80%99s-exposure-draft-%E2%80%98Disclosure.aspx)

[FRC welcomes IASB Exposure Draft on the Conceptual Framework for Financial Reporting](https://www.frc.org.uk/News-and-Events/FRC-Press/Press/2015/May/FRC-welcomes-IASB-Exposure-Draft-on-the-Conceptual.aspx)

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Australian Accounting Standards Board (AASB) - Australia – Noticias

[IFRS Transition Resource Group for Impairment of Financial Instruments (ITG)](http://www.aasb.gov.au/News/IFRS-Transition-Resource-Group-for-Impairment-of-Financial-Instruments-(ITG))

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Autorité des normes comptables (ANC) - Francia – Noticias

Le Collège de l'ANC répond à l'IASB sur ses propositions d'amendements à la définition et à la valorisation de l’unité de compte en cas d’investissement dans des sociétés cotées (ED 2014/4) – Impact sur IFRS10, IFRS12, IAS27, IAS28, IAS36 et IFRS13. [Lettre](http://www.anc.gouv.fr/files/live/sites/anc/files/contributed/Normes%20internationales/IASB/2015/lettre%20%C3%A0%20M%20HOOGERVORST_Measuring_Quoted_Investments.pdf) The Collège of the ANC answers to the IASB’s on its proposed amendments related to the definition and measurement of Quoted investments in subsidiaries at fair value (ED 2014/4) – Impact on IFRS10, IFRS12, IAS27, IAS28, IAS36 et IFRS13. [Letter](http://www.anc.gouv.fr/files/live/sites/anc/files/contributed/Normes%20internationales/IASB/2015/lettre%20%C3%A0%20M%20HOOGERVORST_Measuring_Quoted_Investments.pdf) Le Collège de l’ANC répond à l’EFRAG sur son document de réflexion « Taxes : Que faudrait-il changer pour un traitement comptable différent en normes IFRS ? ». [Lettre](http://www.anc.gouv.fr/files/live/sites/anc/files/contributed/Normes%20internationales/EFRAG/2015/ANC%20Letter%20to%20R%20Marshall%2007012015.pdf) The Collège of the ANC answers to EFRAG on its short discussion series “Levies : how would have to be changed in IFRS for a different accounting outcome?” [Letter](http://www.anc.gouv.fr/files/live/sites/anc/files/contributed/Normes%20internationales/EFRAG/2015/ANC%20Letter%20to%20R%20Marshall%2007012015.pdf)

Le Collège de l’ANC répond à l’IASB sur son document de discussion sur les activités à tarifs régulés. [Lettre](http://www.anc.gouv.fr/files/live/sites/anc/files/contributed/Normes%20internationales/IFRS%20IACF/2015/ANC%20letter%20IFRS%20HOOGERVORST_discussion%20paper%20DP-2014-02.pdf)

The Collège of the ANC answers to the IASB’s discussion paper related to the reporting of financial effects of rate regulation [Letter](http://www.anc.gouv.fr/files/live/sites/anc/files/contributed/Normes%20internationales/IFRS%20IACF/2015/ANC%20letter%20IFRS%20HOOGERVORST_discussion%20paper%20DP-2014-02.pdf)

[Le Collège de l'ANC répond à l’EFRAG sur son projet de réponse à l’IASB sur les propositions d’amendements à apporter à IFRS 2 - Classement et évaluation des transactions liées aux plans de paiements fondés sur des actions](http://www.anc.gouv.fr/files/live/sites/anc/files/contributed/Normes%20internationales/EFRAG/2015/ANC%20Letter%20to%20M.%20MARSHALL_%20EFRAG_ED%202014-5_09032015.pdf).

[Le Collège de l'ANC répond à l’EFRAG sur son projet de réponse à l’IASB sur les propositions d’amendements à apporter à IAS 7 – Etats des flux de trésorerie - dans le cadre du projet « Informations financières » (exposé sondage n° 2014/6)](http://www.anc.gouv.fr/files/live/sites/anc/files/contributed/Normes%20internationales/EFRAG/2015/ANC%20Letter%20to%20M.%20MARSHALL%20EFRAG_%20ED2014-6%20_IAS7.pdf)

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Chartered Accountants Ireland - Irlanda – Noticias

[IFRS Disclosure Initiative](http://www.charteredaccountants.ie/en/General/News-and-Events/News1/2015/April/IFRS-Disclosure-Initiative/)

[IASB publishes update on the conceptual framework project](http://www.charteredaccountants.ie/en/General/News-and-Events/News1/2015/April/IASB-publishes-update-on-the-conceptual-framework-project-/)

[IASB calls for feedback on proposal to defer the effective date of the revenue Standard](https://www.charteredaccountants.ie/en/General/News-and-Events/News1/2015/May/IASB-calls-for-feedback-on-proposal-to-defer-the-effective-date-of-the-revenue-Standard/)

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Colegio de Auditores o Contadores Públicos de Bolivia (CAUB) - Bolivia – Noticias

[REVALORIZACIÓN DE PROPIEDAD, PLANTA Y EQUIPO SEGÚN NIIF PARA PYMES](http://www.auditorescontadoresbolivia.org/ver_noticia.php?noticia=529)

[UN CASO DE NIC 1: CAPITAL](http://www.auditorescontadoresbolivia.org/ver_noticia.php?noticia=527)

[TRATAMIENTO CONTABLE DE LOS INSTRUMENTOS FINANCIEROS TENIENDO EN CUENTA LA NIIF PARA PYMES](http://www.auditorescontadoresbolivia.org/ver_noticia.php?noticia=537)

[AIC-CICNP CONTADOR INTERAMERICANO CERTIFICADO EN LA NIIF PARA PYMES](http://www.auditorescontadoresbolivia.org/ver_noticia.php?noticia=532)

[NIC 12 : ASI EN LA TIERRA COMO EN EL CIELO](http://www.auditorescontadoresbolivia.org/ver_noticia.php?noticia=539)

[LAS NIIF TAMBIÉN TRAEN VENTAJAS](http://www.auditorescontadoresbolivia.org/ver_noticia.php?noticia=566)

[¿PUEDE UNA COMPAÑÍA CON CONTROL CONJUNTO MEDIR LAS INVERSIONES EN ASOCIADAS Y NEGOCIOS CONJUNTOS AL COSTO SEGÚN NIIF 9 EN VEZ DE NIC 28 EN ESTADOS FINANCIEROS SEPARADOS?](http://www.auditorescontadoresbolivia.org/ver_noticia.php?noticia=564)

[AIC-CICNP CONTADOR INTERAMERICANO CERTIFICADO EN LA NIIF PARA PYMES](http://www.auditorescontadoresbolivia.org/ver_noticia.php?noticia=555)

[AIC-CICNP CONTADOR INTERAMERICANO CERTIFICADO EN LA NIIF PARA PYMES](http://www.auditorescontadoresbolivia.org/ver_noticia.php?noticia=568)

[GRUPOS EMPRESARIALES: UN NUEVO DEBUT EXPERIENCIA CON LA NIC27 (HOY NIIF 10)](http://www.auditorescontadoresbolivia.org/ver_noticia.php?noticia=590)

[AIC-CICNP CONTADOR INTERAMERICANO CERTIFICADO EN LA NIIF PARA PYMES](http://www.auditorescontadoresbolivia.org/ver_noticia.php?noticia=580)

[TRATAMIENTO CONTABLE DE LAS INVERSIONES EN LA NIIF PARA PYMES](http://www.auditorescontadoresbolivia.org/ver_noticia.php?noticia=604)

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Colegio de Contadores Públicos de Lima (CCPL) - Perú – Noticias

[CON APLICACIÓN PRÁCTICA DE LAS NIIF SE TRATÓ SOBRE CIERRE CONTABLE Y TRIBUTARIO](http://www.ccpl.org.pe/noticias/con-aplicacion-practica-de-las-niif-se-trato-sobre-cierre-contable-y-tributario/876.html)

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Colegio de Contadores Públicos de México, A.C. - México – Noticias

[XBRL: El lenguaje de las IFRS en el tercer milenio](http://veritasonline.com.mx/xbrl-el-lenguaje-de-las-ifrs-en-el-tercer-milenio/)

[IFRS para Pymes: Una necesidad en América Latina](http://veritasonline.com.mx/ifrs-para-pymes-una-necesidad-en-america-latina/)

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Comunidad Contable - Colombia – Noticias

[Modifican módulo de registro de negocios fiduciarios según el marco normativo para aplicar NIIF](http://www.comunidadcontable.com/BancoConocimiento/N/noti_20150108_modifican_modulo_de_registro_de_negocios_fiduciarios_segun_el_marco_normativo_para_apl/noti_20150108_modifican_modulo_de_registro_de_negocios_fiduciarios_segun_el_marco_normativo_para_apl.asp?Miga=1&IDobjetose=14562&CodSeccion=110)

[Las PyME colombianas entran en la era NIIF – ¿colombianizadas también?](http://www.comunidadcontable.com/BancoConocimiento/N/noti_20150130_las_pyme_colombianas_entran_en_la_era_niif_colombianizadas_tambien/noti_20150130_las_pyme_colombianas_entran_en_la_era_niif_colombianizadas_tambien.asp?Miga=1&IDobjetose=14599&CodSeccion=106)

[Glosario NIIF](http://www.comunidadcontable.com/BancoConocimiento/G/glosario_niif/glosario_niif.asp?Miga=1&IDobjetose=14632&CodSeccion=110)

[¿Qué trajo consigo la llegada de las NIIF a Colombia?](http://www.comunidadcontable.com/BancoConocimiento/Q/que_trajo_consigo_la_llegada_de_las_niif_a_colombia/que_trajo_consigo_la_llegada_de_las_niif_a_colombia.asp?Miga=1&IDobjetose=14780&CodSeccion=113)

[Llegó el momento de reportar en NIIF](http://www.comunidadcontable.com/BancoConocimiento/N/noti_20150508_llego_el_momento_de_reportar_en_niif/noti_20150508_llego_el_momento_de_reportar_en_niif.asp?Miga=1&IDobjetose=14813&CodSeccion=113)

[Nuevas reformas a la NIIF para las Pymes](http://www.comunidadcontable.com/BancoConocimiento/N/noti_20150527_nuevas_reformas_a_la_niif_para_las_pymes/noti_20150527_nuevas_reformas_a_la_niif_para_las_pymes.asp?Miga=1&IDobjetose=14852&CodSeccion=110)

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Consejo Técnico de la Contaduría Pública - Colombia – Noticias

[Propuesta de aplicación de nuevas NIIF y de enmiendas a las vigentes](http://www.ctcp.gov.co/index!.php?NEWS_ID=467)

[GTT 37 Iniciativa de Información a Revelar —Modificaciones propuestas a la NIC 7— Solicitud de comentarios](http://www.ctcp.gov.co/index!.php?NEWS_ID=464)

[Enmiendas efectuadas por el IASB el segundo semestre de 2014 para comentarios](http://www.ctcp.gov.co/index!.php?NEWS_ID=465)

[Comunicado del CTCP a la opinión pública sobre la revisoría fiscal](http://www.ctcp.gov.co/index!.php?NEWS_ID=462)

[GTT 38 Clasificación de pasivos —Modificaciones propuestas a la NIC 1— Solicitud de comentarios](http://www.ctcp.gov.co/index!.php?NEWS_ID=472)

[CTCP remite a los reguladores la propuesta de enmienda a la NIIF 9](http://www.ctcp.gov.co/index!.php?NEWS_ID=481)

[Resumen de comentarios y conclusiones en Colombia sobre la propuesta de modificación de la NIC 1](http://www.ctcp.gov.co/index!.php?NEWS_ID=484)

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CPA Australia - Australia – Noticias

[Globally converged IFRS: myth or reality?](http://intheblack.com/articles/2015/05/01/globally-converged-ifrs-myth-or-reality)

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Defensoría del Contribuyente y del Usuario Aduanero - Colombia – Documentos

[Conozca el último concepto sobre las NIIF](http://www.defensoriadian.gov.co/conozca-el-ultimo-concepto-sobre-las-niif/)

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Deutsches Rechnungslegungs Standards Committee (DRSC) - Alemania – Noticias

[EU published Annual Improvements to IFRS - Cycle 2010-2012 and amendments to IAS 19](http://www.drsc.de/service/index_en.php?ixnp_do=show_news_index&ixnp_lang=en&ixnp_id=2&ixnp_page=1&ixnp_do=show_news_article&ixnp_art_id=3391)

[ASCG comments on IASB ED/2014/4 and on amendments to IAS 19](http://www.drsc.de/service/index_en.php?ixnp_do=show_news_index&ixnp_lang=en&ixnp_id=2&ixnp_page=1&ixnp_do=show_news_article&ixnp_art_id=3395)

[ASCG comments on IASB DP/2014/2](http://www.drsc.de/service/index_en.php?ixnp_do=show_news_index&ixnp_lang=en&ixnp_id=2&ixnp_page=1&ixnp_do=show_news_article&ixnp_art_id=3403)

[Amendments to IFRS 10 and IAS 28: Recommendation to postpone the Endorsement Process](http://www.drsc.de/service/index_en.php?ixnp_do=show_news_index&ixnp_lang=en&ixnp_id=2&ixnp_page=1&ixnp_do=show_news_article&ixnp_art_id=3421)

[36th IFRS Committee meeting](http://www.drsc.de/service/index_en.php?ixnp_do=show_news_index&ixnp_lang=en&ixnp_id=2&ixnp_page=1&ixnp_do=show_news_article&ixnp_art_id=3418)

[35th IFRS Committee meeting - meeting papers](http://www.drsc.de/service/index_en.php?ixnp_do=show_news_index&ixnp_lang=en&ixnp_id=2&ixnp_page=1&ixnp_do=show_news_article&ixnp_art_id=3411)

[ASCG comments on IASB ED/2014/5](http://www.drsc.de/service/index_en.php?ixnp_do=show_news_index&ixnp_lang=en&ixnp_id=2&ixnp_page=1&ixnp_do=show_news_article&ixnp_art_id=3433)

[ASCG comments on IASB ED/2014/6](http://www.drsc.de/service/index_en.php?ixnp_do=show_news_index&ixnp_lang=en&ixnp_id=2&ixnp_page=1&ixnp_do=show_news_article&ixnp_art_id=3442)

[38th IFRS Committee meeting](http://www.drsc.de/service/index_en.php?ixnp_do=show_news_index&ixnp_lang=en&ixnp_id=2&ixnp_page=1&ixnp_do=show_news_article&ixnp_art_id=3457)

[37th IFRS Committee meeting - results](http://www.drsc.de/service/index_en.php?ixnp_do=show_news_index&ixnp_lang=en&ixnp_id=2&ixnp_page=1&ixnp_do=show_news_article&ixnp_art_id=3456)

[37th IFRS Committee meeting - meeting papers](http://www.drsc.de/service/index_en.php?ixnp_do=show_news_index&ixnp_lang=en&ixnp_id=2&ixnp_page=1&ixnp_do=show_news_article&ixnp_art_id=3444)

[38th IFRS Committee meeting - meeting papers](http://www.drsc.de/service/index_en.php?ixnp_do=show_news_index&ixnp_lang=en&ixnp_id=2&ixnp_page=1&ixnp_do=show_news_article&ixnp_art_id=3466)

[38th IFRS Committee meeting - results](http://www.drsc.de/service/index_en.php?ixnp_do=show_news_index&ixnp_lang=en&ixnp_id=2&ixnp_page=1&ixnp_do=show_news_article&ixnp_art_id=3486)

[ASCG comments on IASB ED/2015/1](http://www.drsc.de/service/index_en.php?ixnp_do=show_news_index&ixnp_lang=en&ixnp_id=2&ixnp_page=1&ixnp_do=show_news_article&ixnp_art_id=3489)

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Dirección de Impuestos y Aduanas Nacionales (DIAN) - Colombia – Noticias

[Conozca el Decreto 2548 - NIIF](http://www.dian.gov.co/descargas/centrales/2015/Decreto_2548_NIIF.pdf)

[Concepto 016442 Normas Internacionales de Información Financiera- NIIF](http://www.dian.gov.co/descargas/normatividad/2015/Conceptos/Concepto_016442_Normas_Internacionales_de_Informacion_Financiera_NIIF.pdf)

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Ernst & Young - Internacional – Noticias

[IFRS improves cross-border financial communication – consistency is key](http://www.ey.com/GL/en/Newsroom/News-releases/News-EY-ifrs-improves-cross-border-financial-communication-consistency-is-key)

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European Financial Reporting Advisory Group (EFRAG) - Internacional – Noticias

[EFRAG's letter to the IFRS Interpretations Committee on tentative agenda decisions relating to IFRS 11](http://www.efrag.org/Front/n1-1434/EFRAG-s-letter-to-the-IFRS-Interpretations-Committee-on-tentative-agenda-decisions-relating-to-IFRS-11.aspx)

[EFRAG’s comment letter on the IASB´s ED/2014/4 - Proposed amendments to IFRS 10, IFRS 12, IAS 27, IAS 28, IAS 36 and IFRS 13: Unit of Account](http://www.efrag.org/Front/n1-1429/EFRAG-s-comment-letter-on-the-IASB-s-ED-2014-4---Proposed-amendments-to-IFRS-10--IFRS-12--IAS-27--IAS-28--IAS-36-and-IFRS-13--Unit-of-Account.aspx)

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[Apr 2015 IASB Disclosure Initiative - Alan Teixeira](http://www.xrb.govt.nz/includes/download.aspx?ID=138837)

[9 - 20 May 2015](http://www.xrb.govt.nz/Site/News/NZASB_Communique/NZASB_Communique_0121_09_20_May_2015.aspx) IASB proposes later effective date for the Revenue Standard

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Federación Argentina de Consejos Profesionales de Ciencias Económicas (FACPCE) - Argentina – Noticias

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Fédération des Experts Comptables Européens (FEE) - Internacional – Noticias

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Financial Accounting Standards Foundation - Japón – Noticias

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GAA Accounting - Internacional – Noticias

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[El GLENIF envió a la Fundación IFRS su opinión sobre la respuesta a cuestionarios para la revisión del ASAF](http://glenif.org/es/images/stories/pdf/gtt36_esp.pdf)

[Adopción de la NIIF para las PYMES en Uruguay](http://www.glenif.org/es/index.php?option=com_content&view=article&id=226:adopcion-de-la-niif-para-las-pymes-en-uruguay&catid=36:noticias&Itemid=55)

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Hong Kong Institute of Certified Public Accountants - Hong Kong – Noticias

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[We comment on the proposed amendments to IFRS 2](http://www.iasplus.com/en/news/2015/03/ed-2014-5)

[AOSSG strategic plan makes out modifications to IFRSs as threat to the activities of the group](http://www.iasplus.com/en/news/2015/03/aossg-plan)

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[IASB's Financial Instruments Guide 2015 available now](http://www.iasplus.com/en/news/2015/04/fi-guide)

[IASB Chairman discusses non-GAAP measures](http://www.iasplus.com/en/news/2015/03/hoogervorst-1)

[Second issue of the IASB's new publication series for investors](http://www.iasplus.com/en/news/2015/03/essentials-2)

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[Deloitte publishes fifth annual global IFRS banking survey](http://www.iasplus.com/en/news/2015/05/fifth-global-ifrs-banking-survey)

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IASB Exposure Draft 2014/4 "Measuring Quoted Investments in Subsidiaries, Joint Ventures and Associates at Fair Value – Proposed amendments to IFRS 10, IFRS 12, IAS 27, IAS 28 and IAS 36 and Illustrative Examples for IFRS 13" IDW Comment letter ([Download](http://www.idw.de/idw/download/IASB_ED_2014_4_MeasuringQuotedInvestments.pdf?id=642326&property=Datei))

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[Views sought on IASB proposal for net debt disclosure](http://icas.org.uk/News/Latest-News/Views-sought-on-IASB-proposal-for-net-debt-disclosure/)

[IASB issues exposure draft on classification of liabilities](http://icas.org.uk/News/Latest-News/IASB-issues-exposure-draft-on-classification-of-liabilities/)

[IASB assesses lease accounting refo..](https://www.icas.com/news/iasb-sets-out-impact-of-lease-accounting-reforms)

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Instituto de Censores Jurados de Cuentas de España - España – Noticias

[IASB restores concept of prudence to financial reporting. Accountancy Age. 29-05-2015.](http://www.icjce.es/adjuntos/accountancy(1).pdf)

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Instituto Nacional de Contadores Públicos de Colombia (INCP) - Colombia – Noticias

[Cambio a libros oficiales bajo NIIF (I)](http://www.incp.org.co/document/cambio-a-libros-oficiales-bajo-niif-i/)

[¡INAUDITO, INCREIBLE, ALERTA! reforma tributaria echa al piso las NIIF](http://www.incp.org.co/document/inaudito-increible-alerta-reforma-tributaria-echa-al-piso-las-niif/)

[Registro de las diferencias entre las NIIF y las bases fiscales](http://www.incp.org.co/document/registro-de-las-diferencias-entre-las-niif-y-las-bases-fiscales/)

[Patrimonio bajo NIIF en contabilidad oficial (I)](http://www.incp.org.co/document/patrimonio-bajo-niif-en-contabilidad-oficial-i/)

[Cambio a libros oficiales bajo NIIF (II)](http://www.incp.org.co/document/cambio-a-libros-oficiales-bajo-niif-ii/)

[Patrimonio bajo NIIF en contabilidad oficial (II)](http://www.incp.org.co/document/patrimonio-bajo-niif-en-contabilidad-oficial-ii/)

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International Accounting Standards Board (IASB) - Internacional – Noticias

[December IFRS for SMEs Update published](http://www.ifrs.org/Alerts/SME/Pages/IFRS-for-SMEs-Update-published-December-2014.aspx)

[Proposed Interim Release 3 to the IFRS Taxonomy Published](http://www.ifrs.org/Alerts/XBRL/Pages/Proposed-Interim-Release-3-to-the-IFRS-Taxonomy--Published.aspx)

[Issue 4 of the IASB Investor Update is now available](http://www.ifrs.org/Alerts/Publication/Pages/Investor-Update-available-January-2015.aspx)

[January IASB meeting Agenda Papers have been posted](http://www.ifrs.org/Alerts/Meeting/Pages/IASB-meeting-papers-posted-January-2015.aspx)

[December IASB Update published](http://www.ifrs.org/Alerts/Meeting/Pages/December-IASB-Update-published-2014.aspx)

[January IFRS for SMEs Update published](http://www.ifrs.org/Alerts/Publication/Pages/IFRS-for-SMEs-Update-January-2015.aspx)

[IASB publishes proposals to clarify the way in which liabilities are classified](http://www.ifrs.org/Alerts/PressRelease/Pages/IASB-publishes-proposals-to-clarify-the-way-liabilities-are-classified-February-2015.aspx)

[January IASB Update published](http://www.ifrs.org/Alerts/Meeting/Pages/January-IASB-Update-published-2015.aspx)

[February IFRS for SMEs Update published](http://www.ifrs.org/Alerts/SME/Pages/February-IFRS-for-SMEs-Update-published-2015.aspx)

[IASB publishes Leases Project Update](http://www.ifrs.org/Alerts/ProjectUpdate/Pages/Leases-project-update-February-2015.aspx)

[IFRS Advisory Council February meeting report posted](http://www.ifrs.org/Alerts/Meeting/Pages/IFRS-Advisory-Council-February-meeting-report-posted-2015.aspx)

[Issue 5 of the IASB Investor Update and Q&A with Dick Sluimers, CEO of APG Group and a Trustee of the IFRS Foundation](http://www.ifrs.org/Alerts/Publication/Pages/Issue-5-of-the-IASB-Investor-Update-is-now-available-March-2015.aspx)

[The IFRS Foundation publishes the IFRS Taxonomy 2015](http://www.ifrs.org/Alerts/XBRL/Pages/The-IFRS-Foundation-publishes-the-IFRS-Taxonomy-2015-.aspx)

[2015 IFRS (Red Book)—now available](http://www.ifrs.org/Alerts/Publication/Pages/Red-Book-available-March-2015.aspx)

[March IASB Update published](http://www.ifrs.org/Alerts/Meeting/Pages/March-IASB-Update-published-2015.aspx)

[IASB sets out practical effects of bringing leases onto the balance sheet](http://www.ifrs.org/Alerts/Publication/Pages/IASB-sets-out-practical-effects-of-bringing-leases-onto-the-balance-sheet-March-2015.aspx)

[IFRS Foundation publishes updated guide to IFRS use around the world](http://www.ifrs.org/Alerts/Publication/Pages/IFRS-Foundation-publishes-updated-guide-IFRS-use-around-the-world-April-2015.aspx)

[The IFRS Foundation publishes IFRS Taxonomy versioning information in multiple languages](http://www.ifrs.org/Alerts/XBRL/Pages/Versioning-Reports-in-Multiple-Languages.aspx)

[March IFRS for SMEs Update published](http://www.ifrs.org/Alerts/SME/Pages/March-IFRS-for-SMEs-Update-published-2015.aspx)

[IASB Chairman presents new mission statement](http://www.ifrs.org/Alerts/Conference/Pages/IASB-Chairman-presents-new-mission-statement-April-2015.aspx)

[IFRS Foundation publishes 2014 Annual Report](http://www.ifrs.org/Alerts/Publication/Pages/IFRS-Foundation-publishes-2014-Annual-Report.aspx)

[Study cites efficiency in business management and enhanced comparability as two main reasons for adoption of IFRS by Japanese companies](http://www.ifrs.org/Alerts/PressRelease/Pages/Japan-FSA-study-on-IFRS-May-2015-.aspx)

[April IFRS for SMEs Update published 2015](http://www.ifrs.org/Alerts/SME/Pages/April-IFRS-for-SMEs-Update-published-2015.aspx)

[IASB votes to defer the effective date of the new revenue Standard](http://www.ifrs.org/Alerts/ProjectUpdate/Pages/IASB-votes-to-defer-the-effective-date-of-the-new-revenue-Standard.aspx)

[April IASB meeting Agenda Papers have been posted](http://www.ifrs.org/Alerts/Meeting/Pages/IASB-meeting-Agenda-Papers-posted-April-2015.aspx)

[May IFRS for SMEs Update published 2015](http://www.ifrs.org/Alerts/SME/Pages/May-IFRS-for-SMEs-Update-published-2015.aspx)

[IASB completes comprehensive review of the IFRS for SMEs](http://www.ifrs.org/Alerts/PressRelease/Pages/IFRS-for-SMS-review-May-2015.aspx)

[Summary of the IFRS Taxonomy™\* Consultative Group discussions now available](http://www.ifrs.org/Alerts/XBRL/Pages/summary-of-ITCG-April-discussions-available.aspx)

[IFRS Foundation responds to the European Commission’s public consultation on Building a Capital Markets Union](http://www.ifrs.org/Alerts/Governance/Pages/IFRS-response-CMU-May-2015.aspx)

[IASB calls for feedback on proposed enhancements to the conceptual underpinning of financial reporting](http://www.ifrs.org/Alerts/PressRelease/Pages/IASB-calls-for-feedback-on-proposed-enhancements-to-the-conceptual-underpinning-of-financial-reporting.aspx)

[IASB calls for feedback on proposal to defer the effective date of the revenue Standard](http://www.ifrs.org/Alerts/PressRelease/Pages/IASB-calls-for-feedback-on-proposal-May-2015.aspx)

[IFRS Foundation publishes free teaching material on accounting for liabilities](http://www.ifrs.org/Alerts/Publication/Pages/IFRS-Foundation-publishes-more-free-teaching-material.aspx)

[IFRS Foundation publishes detailed analysis of IFRS country profiles](http://www.ifrs.org/Alerts/Publication/Pages/IFRS-Foundation-publishes-detailed-analysis-of-IFRS-country-profiles.aspx)

[IFRS Advisory Council meeting Agenda Papers posted](http://www.ifrs.org/Alerts/Meeting/Pages/IFRS-Advisory-Council-meeting-Agenda-Papers-posted.aspx)

[IFRS Foundation develops electronic filing guide for regulators](http://www.ifrs.org/Alerts/PressRelease/Pages/IFRS-Foundation-develops-electronic-filing-guide-for-regulators.aspx)

[IASB proposes narrow-scope amendments for pension accounting](http://www.ifrs.org/Alerts/PressRelease/Pages/IASB-proposes-narrow-scope-amendments-for-pension-accounting.aspx)

[IASB completes Post-implementation Review of Business Combinations Standard](http://www.ifrs.org/Alerts/PressRelease/Pages/IASB-completes-Post-implementation-Review-of-Business-Combinations-Standard.aspx)

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International Association for Accounting Education and Research (IAAER) - Internacional – Noticias

[The Effects of Mandatory IFRS Adoption in the EU: A Review of Empirical Research](http://files.iaaer.org/news/2015_April_ICAEW_IFRS_Adoption.pdf?1430325195)

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International Integrated Reporting (IR) – Internacional – Noticias

[RSM Reporting: Paul Druckman comments on IFRS and global accounting standards](http://integratedreporting.org/news/rsm-reporting-paul-druckman-comments-on-ifrs-and-global-accounting-standards/)

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Japanese Institute of Certified Public Accountants - Japón – Noticias

[The Financial Services Agency published "IFRS Adoption Report"](http://www.hp.jicpa.or.jp/english/news/2015/05/index.html#13507)

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Koninklijk Nederlands Instituut van Registeraccountants - Países Bajos – Noticias

[IFRS update - Week 8-11](http://www.accountant.nl/Accountant/Nieuws/IFRS+update+Week+8-11+2015.aspx)

[IFRS update - Week 13](http://www.accountant.nl/Accountant/Nieuws/IFRS+update+Week+13+2015.aspx)

[IFRS update - Week 12](http://www.accountant.nl/Accountant/Nieuws/IFRS+update+Week+12+2015.aspx)

[IFRS update - Week 17](https://www.accountant.nl/nieuws/2015/4/ifrs-update---week-17/?ctx=news-take(15))

[IFRS update - Week 16](https://www.accountant.nl/nieuws/2015/4/ifrs-update-week-16-2015/?ctx=news-take(15))

[Gids voor wereldwijde toepassing IFRS](https://www.accountant.nl/nieuws/2015/4/gids-voor-wereldwijde-toepassing-ifrs/?ctx=news-take(15))

[IFRS update - Week 15](https://www.accountant.nl/nieuws/2015/4/ifrs-update-week-15-2015/?ctx=news-take(15))

[IFRS update - Week 18](https://www.accountant.nl/nieuws/2015/4/ifrs-update-week-18-2015/?ctx=news-take(15))

[IFRS update - Week 22](https://www.accountant.nl/nieuws/2015/5/ifrs-update-week-22-2015/?ctx=news-take(15))

[IFRS update - Week 19-21](https://www.accountant.nl/nieuws/2015/5/ifrs-update-week-19-21-2015/?ctx=news-take(15))

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KPMG Internacional - Internacional – Noticias

[IFRS 9 impairment – ITG discussions under way](http://www.kpmg.com/Global/en/IssuesAndInsights/ArticlesPublications/ifrs-breaking-news/Pages/breaking-news-2015-154.aspx)

[Banking – Tackling the IFRS 9 impairment model](http://www.kpmg.com/Global/en/IssuesAndInsights/ArticlesPublications/ifrs-breaking-news/Pages/breaking-news-2015-152.aspx)

[IFRS Newsletter: Banking - issue 17, Q1 2015](http://www.kpmg.com/Global/en/IssuesAndInsights/ArticlesPublications/ifrs-newsletters/Pages/IFRS-banking-newsletter-2015-17.aspx)

[IFRS Newsletter: Financial Instruments - issue 22, March 2015](http://www.kpmg.com/Global/en/IssuesAndInsights/ArticlesPublications/ifrs-newsletters/Pages/fi-newsletter-2015-22.aspx)

[IFRS Newsletter: Financial Instruments - issue 21, February 2015](http://www.kpmg.com/Global/en/IssuesAndInsights/ArticlesPublications/ifrs-newsletters/Pages/FI-newsletter-2015-21.aspx)

[IFRS Newsletter: Insurance - issue 44, March 2015](http://www.kpmg.com/Global/en/IssuesAndInsights/ArticlesPublications/ifrs-newsletters/Pages/insurance-newsletter-2015-44.aspx)

[IFRS Newsletter: Leases - issue 17, March 2015](http://www.kpmg.com/Global/en/IssuesAndInsights/ArticlesPublications/ifrs-newsletters/Pages/leases-newsletter-2015-17.aspx.aspx)

[IFRS Newsletter: Revenue - issue 13, March 2015](http://www.kpmg.com/Global/en/IssuesAndInsights/ArticlesPublications/ifrs-newsletters/Pages/revenue-newsletter-2015-13.aspx)

[IFRS Newsletter: Revenue - issue 12, February 2015](http://www.kpmg.com/Global/en/IssuesAndInsights/ArticlesPublications/ifrs-newsletters/Pages/revenue-newsletter-2015-12.aspx)

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National Board of Accountants and Auditors (NBAA) - Tanzania – Noticias

[Papers presented during a seminar on IFRSs & IPSASs at Regal Naivera Hotel - Tanga](http://www.nbaa-tz.org/presentationss.htm)

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Organismo Italiano di contabilità (OIC) - Italia – Noticias

[The OIC is helping the IASB to understand preparers’ views on accounting changes by conducting a short survey](http://www.fondazioneoic.eu/?p=11578)

[The OIC is helping the IASB to understand investor views on accounting changes by conducting a short survey](http://www.fondazioneoic.eu/?p=11570)

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PricewaterhouseCoopers - Internacional – Noticias

[IFRS News - March 2015](https://inform.pwc.com/inform2/show?action=informContent&id=1530055003144889)

[IFRS News - February 2015](https://inform.pwc.com/inform2/show?action=informContent&id=1545053902144312)

[IFRS news - December 2014/January 2015](https://inform.pwc.com/inform2/show?action=informContent&id=1456194212154488)

[INT2015-14 A fresh look at IFRS 8, ‘Operating segments’](https://inform.pwc.com/inform2/show?action=informContent&id=1543270103152302)

[INT2015-13 IFRS 9: Impairment of financial assets – Questions and answers](https://inform.pwc.com/inform2/show?action=informContent&id=1543264003107782)

[INT2015-12 IFRS 9: Classification, measurement and modifications – Questions and answers](https://inform.pwc.com/inform2/show?action=informContent&id=1509263403104549)

[INT2015-10 New IFRSs for 2015](https://inform.pwc.com/inform2/show?action=informContent&id=1505244503141711)

[IFRS News - April 2015](https://inform.pwc.com/inform2/show?action=informContent&id=1506072504141249)

[IFRS News - March 2015](https://inform.pwc.com/inform2/show?action=informContent&id=1530055003144889)

[IFRS News - May 2015](https://inform.pwc.com/inform2/show?action=informContent&id=1505085405102842)

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SAMantilla - Colombia – Artículos

[NIIF: ¿para cumplimiento formal o para presentación razonable?](http://www.samantilla1.com/#!NIIF-¿para-cumplimiento-formal-o-para-presentación-razonable/c128g/181B193A-94B6-402C-A8FF-C22F6514EC88)

[IFRS/NIIF para Pymes: enmendado 2015](http://www.samantilla1.com/#!IFRSNIIF-para-Pymes-enmendado-2015/c128g/555dfc0a0cf298b2d3d43543)

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Superintendencia de la Economía Solidaria (Supersolidaria) - Colombia – Noticias

[Supersolidaria inicia sensibilización para acompañar al sector en la implementación de las NIIF](http://www.supersolidaria.gov.co/es/sala-de-prensa/noticia/supersolidaria-inicia-sensibilizacion-para-acompanar-al-sector-en-la)

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Superintendencia de Sociedades - Colombia - Noticias y conceptos

[Lo que usted debe saber sobre las NIIF](http://www.supersociedades.gov.co/noticias/Paginas/2015/INSTRUCTIVO.aspx)

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Superintendencia Financiera de Colombia - Colombia – Noticias

Circular [001](https://www.superfinanciera.gov.co/descargas?com=institucional&name=pubFile1011713&downloadname=ce001_15.doc) Febrero 10 Modifica los Formatos 443 – NIIF (Proforma F.1000-119) y 460 – NIIF (Proforma F.1000-127).[Anexos](https://www.superfinanciera.gov.co/descargas?com=institucional&name=pubFile1011714&downloadname=ance001_15.zip).

Carta Circular [13](https://www.superfinanciera.gov.co/descargas?com=institucional&name=pubFile1011595&downloadname=cc13_15.doc) Febrero 05 Divulga aspectos relacionados con los informes contables y formatos con periodicidad mensual correspondientes al mes de enero de 2015 del Grupo 1 – NIIF

[Carta Circular 25](https://www.superfinanciera.gov.co/descargas?com=institucional&name=pubFile1012238&downloadname=cc25_15.doc) (Marzo 10). Divulga aspectos relacionados con los informes contables y formatos con periodicidad mensual correspondientes al primer semestre de 2015 de las entidades del Grupo 1 – NIIF.

Circular [002](https://www.superfinanciera.gov.co/descargas?com=institucional&name=pubFile1011887&downloadname=ce002_15.doc) Febrero 20 Modifica los formatos relacionados con la información relativa a la composición del portafolio de inversiones, valoración de instrumentos derivados básicos, evaluación del riesgo de tasas, y otros, de acuerdo con el Catálogo Único de Información Financiera con Fines de Supervisión y las Normas Internacionales de Información Financiera (NIIF). [Anexos](https://www.superfinanciera.gov.co/descargas?com=institucional&name=pubFile1011888&downloadname=ance002_15.zip).

Circular [007](https://www.superfinanciera.gov.co/descargas?com=institucional&name=pubFile1012583&downloadname=ce007_15.doc) Abril 06 Imparte instrucciones para el reporte en lenguaje XBRL (eXtensible Business Reporting Language) de los Estados Financieros Intermedios y de Cierre (Individuales y/o Separados y Consolidados bajo NIIF). [Anexo](https://www.superfinanciera.gov.co/descargas?com=institucional&name=pubFile1012573&downloadname=ance007_15.zip).

[Carta circular 41 Abril 29 Informa algunas precisiones sobre la retransmisión del Estado de Situación Financiera de Apertura (ESFA) y la transmisión de Estados Financieros Intermedios bajo NIIF.](https://www.superfinanciera.gov.co/descargas?com=institucional&name=pubFile1012902&downloadname=cc41_15.doc)

[Carta circular 34 Abril 15 Informa los plazos para retransmitir los Estados de Situación Financiera de Apertura individual y/o Separados y Consolidados de las entidades del Grupo 1 bajo NIIF](https://www.superfinanciera.gov.co/descargas?com=institucional&name=pubFile1012751&downloadname=cc34_15.doc)

[Proyecto de Circular Externa](https://www.superfinanciera.gov.co/descargas?com=institucional&name=pubFile1013355&downloadname=proynorma07_15.doc). Mediante la cual se establece el Formato de Presentación del Estado de Situación Financiera de Apertura (ESFA) para las entidades del Grupo 1 bajo NIIF con plazo de Grupo 2.Plazo para comentarios: 04 de junio de 2015 hasta las 5:00 p.m. [Anexos](https://www.superfinanciera.gov.co/descargas?com=institucional&name=pubFile1013356&downloadname=anproynorma07_15.zip).

[Proyecto de Circular Externa](https://www.superfinanciera.gov.co/descargas?com=institucional&name=pubFile1013352&downloadname=proynorma06_15.doc). Mediante la cual se establece el Formato de Presentación del Estado de Situación Financiera de Apertura (ESFA) para las entidades del Grupo 2 bajo NIIF. Plazo para comentarios: 04 de junio de 2015 hasta las 5:00 p.m.[Anexos](https://www.superfinanciera.gov.co/descargas?com=institucional&name=pubFile1013353&downloadname=anproynorma06_15.zip).

[Proyecto de Circular Externa](https://www.superfinanciera.gov.co/descargas?com=institucional&name=pubFile1013351&downloadname=proynorma05_15.doc). Mediante la cual se ajustan las instrucciones impartidas por esta Superintendencia a los establecimientos de crédito que hacen parte del Grupo 1 que deben aplicar las NIIF a partir del 1 de enero de 2015, relacionadas con cartera y adicionalmente atendiendo las modificaciones realizadas por el Decreto 2654 de 2014, relacionadas con el crédito de consumo de bajo monto. Plazo para comentarios: 12 de junio de 2015 hasta las 5:00 p.m. [Anexos](https://www.superfinanciera.gov.co/descargas?com=institucional&name=pubFile1013360&downloadname=anproynorma05_15.zip).

Circular externa [011](https://www.superfinanciera.gov.co/descargas?com=institucional&name=pubFile1013196&downloadname=ce011_15.doc) Mayo 27 Modifica la Circular 007 de 2015 referida al reporte en lenguaje XBRL (eXtensible Business Reporting Language) de los Estados Financieros Intermedios y de Fin de Ejercicio (Individuales o Separados y Consolidados bajo NIIF).

Circular externa [010](https://www.superfinanciera.gov.co/descargas?com=institucional&name=pubFile1013077&downloadname=ce010_15.doc) Mayo 12 Modifica los Formatos 443 – NIIF (Proforma F.1000-119) y 460 – NIIF (Proforma F.1000-127) y sus correspondientes instructivos y el instructivo del Formato 317 (Proforma F. 1000 - 98). [Anexos](https://www.superfinanciera.gov.co/descargas?com=institucional&name=pubFile1013078&downloadname=ance010_15.zip).

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XBRL Internacional - Internacional – Noticias

[2015 IFRS Taxonomy Released](https://www.xbrl.org/news/2015-ifrs-taxonomy-released/)

[Comment on IASB’s IAS 7 Amendments](https://www.xbrl.org/news/comment-on-iasbs-ias-7-amendments/)

[IASB Updates Formula Linkbase](https://www.xbrl.org/news/iasb-updates-formula-linkbase/)

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Accountability

[AccountAbility’s Global Head of Research moderates a workshop on Materiality with CSR Europe’s MIA Program](http://www.accountability.org/about-us/news/announcements/csr-europe.html)

[Final Public comment period open: AA1000 Stakeholder Engagement Standard](http://www.accountability.org/about-us/news/announcements/public-comments-open-aa1000ses.html)

[Open Call for Nominations: AA1000AS Working Group](http://www.accountability.org/about-us/news/announcements/open-call-aa1000as-wg.html)

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American Accounting Association (AAA) - Management Accounting Section

[2016 Management Accounting Section Meeting](http://aaahq.org/Meetings/2016/Management-Accounting)

[Journal of Management Accounting Research. Issue 1 (Spring 2015)](http://aaapubs.org/toc/jmar/27/1)

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Asia-Pacific Management Accounting Association

[APMAA 2015 (11th) Annual Conference](http://www.apmaa.asia/)

[APMAA 2016 (12th) Annual Conference](http://www.apmaa.asia/)

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Associació Catalana de Comptabilitat i Direcció – ACCID

[ACCID ha organizado el VI Congreso Catalán de Contabilidad y Dirección el 28 y 29 de mayo en la Universidad Abat Oliba](http://www.accid.org/noticiaES.php?id=270)

[ACCID i ASCEF signen un conveni de col·laboració](http://www.accid.org/noticiaES.php?id=269)

[ACCID organiza el VI Congreso Catalán de Contabilidad y Dirección](http://www.accid.org/noticiaES.php?id=267)

[Acreditación de Expertos Contables](http://www.accid.org/noticiaES.php?id=263)

[Bolsa de trabajo del Col·legi d'Economistes de Catalunya](http://www.accid.org/noticiaES.php?id=261)

[El Colegio de Economistas de Cataluña y el Colegio de Censores Jurados de Cuentas de Cataluña crean el registro de expertos contables de Cataluña](http://www.accid.org/noticiaES.php?id=265)

[El Consejo General de Economistas i el Instituto de Censores Jurados de Cuentas de España acreditarán conjuntament als Experts Comptables. ACCID colabora en esta importante iniciativa](http://www.accid.org/noticiaES.php?id=258)

[El profesor Lluís Cuatrecasas imparte una conferencia sobre La excelencia empresarial basada en obtener grandes resultados con pocos recursos](http://www.accid.org/noticiaES.php?id=259)

[Emilio Álvarez obtiene el premio a la trayectoria profesional](http://www.accid.org/noticiaES.php?id=271)

[I Jornada sobre medidas para fomentar las buenas prácticas y el crecimiento empresarial](http://www.accid.org/noticiaES.php?id=260)

[Internacionalización: claves y buenas prácticas (Revista de Contabilidad y Dirección)](http://www.accid.org/noticiaES.php?id=266)

[Más de 500 congresistas inscritos en el VI Congreso Catalán de Contabilidad y Dirección](http://www.accid.org/noticiaES.php?id=268)

[Olivera SCCL obtiene el premio ACCID-ÒMNIUM a la entidad que se distingue en la potenciación y el uso del catalán en el ámbito empresarial](http://www.accid.org/noticiaES.php?id=272)

[Presentado el número de la Revista de Contabilidad y Dirección sobre Internacionalización en Foment del Treball](http://www.accid.org/noticiaES.php?id=262)

[Se celebra la segunda reunión del Comité Organizador del VI Congreso Catalán de Contabilidad y Dirección y APC en la Universidad Abat Oliba-CEU](http://www.accid.org/noticiaES.php?id=264)

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Asociación Brasilera de Custos – ABC

[IV - CSEAR South America - Prorrogação do prazo para submissão de trabalhos.](http://www.abcustos.org.br/informativo/view?ID_INFORMATIVO=1)

[V Congresso dos TOC em Lisboa](http://www.abcustos.org.br/informativo/view?ID_INFORMATIVO=7)

[XIV Congresso Internacional de Custos - prorrogação do prazo](http://www.abcustos.org.br/informativo/view?ID_INFORMATIVO=4)

[XXII Congresso Brasileiro de Custos - Novembro/2015](http://www.abcustos.org.br/informativo/view?ID_INFORMATIVO=8)

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[**IFAC Welcomes Publication of Spanish Translation of Role and Expectations of a CFO: A Global Debate on Preparing Accountants for Finance Leadership**](http://www.ifac.org/news-events/2015-06/ifac-welcomes-publication-spanish-translation-role-and-expectations-cfo-global)

[Integrated Reporting: Leading Practices & International Developments](http://www.ifac.org/news-events/2015-07/integrated-reporting-leading-practices-international-developments)

[Making Integrated Reporting A Reality](http://www.ifac.org/news-events/2015-05/making-integrated-reporting-reality)

[New Guide Released by IFAC to Support Professional Accountancy Organizations in Advocacy and Public Policy Efforts](http://www.ifac.org/news-events/2015-04/new-guide-released-ifac-support-professional-accountancy-organizations-advocacy)

[Upcoming Event - 3rd Africa Congress of Accountants](http://www.ifac.org/news-events/2015-05/upcoming-event-3rd-africa-congress-accountants)

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Revista Iberoamericana de Contabilidad de Gestión

[Volumen XIII Nº 25. Enero-Junio 2015](http://www.observatorio-iberoamericano.org/RICG/n_25/Sumario_25-2015.htm)

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The Association of Accountants and Financial Professionals in Business

[5 Great Alternatives to Getting Your MBA](http://www.imanet.org/about-ima/news-media-relations/ima-in-the-news/2015/02/20/5-great-alternatives-to-getting-your-mba)

[Article about CMA in "Finance"-Magazin](http://www.europe.imanet.org/announcements/articleaboutcmainfinance-magazin)

[Bramwell's Lunch Beat: 0.86% - the IRS Audit Rate for Individuals in 2014](http://www.imanet.org/about-ima/news-media-relations/ima-in-the-news/2015/02/24/bramwell%27s-lunch-beat-0.86---the-irs-audit-rate-for-individuals-in-2014)

[Bramwell's Lunch Beat: GOP and Democrats Still Divided Over Dodd- Frank](http://www.imanet.org/about-ima/news-media-relations/ima-in-the-news/2015/01/13/bramwell%27s-lunch-beat-gop-and-democrats-still-divided-over-dodd--frank)

[CFO: Steward of the Supply Chain](http://www.imanet.org/about-ima/news-media-relations/ima-in-the-news/2015/03/17/cfo-steward-of-the-supply-chain)

[CMA-course in Moscow in February](http://www.europe.imanet.org/announcements/cma-courseinmoscowinfebruary)

[COSO Tacks Toward Cyber-Security](http://www.imanet.org/about-ima/news-media-relations/ima-in-the-news/2015/01/27/coso-tacks-toward-cyber-security)

[Dueling Thresholds Emerge on Going-Concern Warnings](http://www.imanet.org/about-ima/news-media-relations/ima-in-the-news/2015/02/18/dueling-thresholds-emerge-on-going-concern-warnings)

[DAFZA wins ‘IMA Middle East Finance Team of the Year 2015’ Award - Web Release Info](http://web-release.info/2015/05/30/dafza-wins-ima-middle-east-finance-team-of-the-year-2015-award/)

[DWC Business Students Win Second Place in IMA 2015’s Middle East Student Case Competition - HCT News](http://news.hct.ac.ae/2015/05/dwc-business-students-win-second-place-ima-2015s-middle-east-student-case-competition/)

[FREE FOR ALL IMA MEMBERS: Live Webinar "From Knowledge to Competence: New Perspectives for Talent Management in Controlling". Get 1 CPE Credit!](http://www.europe.imanet.org/announcements/freeforallimamemberslivewebinarfromknowledgetocompetencenewperspectivesfortalentmanagementincontrollingget1cpecredittledpost)

[Game Changing Finance Leaders - Zawya](http://www.zawya.com/story/Game_Changing_Finance_Leaders-ZAWYA20150521130141/)

[ICMA Announces Leading Performers on CMA](http://www.europe.imanet.org/announcements/icmaannouncesleadingperformersoncma)

[IFAC Updates Code of Ethics](http://www.imanet.org/about-ima/news-media-relations/ima-in-the-news/2015/02/09/ifac-updates-code-of-ethics)

[IMA 2015 conference, The Next Generation Finance Leaders - AMEinfo](http://ameinfo.com/finance-and-economy/sme/small-business-finance/third-ima-regional-conference-to-convene-next-generation-finance-leaders-in-dubai/" \t "_blank)

[IMA 3rd Middle East Conference 2015 Report](http://imamiddleeast.org/posts/ima-3rd-middle-east-conference-2015-report)

[IMA and Government of Dubai Department of Finance to cooperate on training UAE nationals](http://imamiddleeast.org/posts/ima-and-government-dubai-department-finance-cooperate-training-uae-nationals)

[IMA Announces Record Numbers, Global Growth with 2014 Annual Report](http://www.imanet.org/about-ima/news-media-relations/ima-in-the-news/2015/01/13/ima-announces-record-numbers-global-growth-with-2014-annual-report)

[IMA Announces New Honor Society for Accounting Students](http://www.imanet.org/about-ima/news-media-relations/ima-in-the-news/2015/01/09/ima-announces-new-honor-society-for-accounting-students)

[IMA Europe Newsletter. First Quarter 2015](https://drive.google.com/file/d/0BytwLKgHqMg2V1M5NlItRlZEYkE/view?pli=1)

[IMA Global Salary Survey Reports Increase in Compensation for Management Accountatns](http://www.imanet.org/about-ima/news-media-relations/ima-in-the-news/2015/03/10/ima-global-salary-survey-reports-increase-in-compensation-for-management-accountatns)

[IMA hosts its third Middle East conference - AME info](http://ameinfo.com/finance-and-economy/economy/services/ima-hosts-its-third-middle-east-conference/)

[IMA Launches New IMA Accounting Honor Society (IAHS)](http://www.imanet.org/about-ima/news-media-relations/ima-in-the-news/2015/03/03/ima-launches-new-ima-accounting-honor-society-%28iahs%29)

[IMA Opens Early Bird Registration for 96th Annual Conference & Expo](http://www.imanet.org/about-ima/news-media-relations/ima-in-the-news/2015/01/27/ima-opens-early-bird-registration-for-96th-annual-conference-expo)

[IMA: Total Compensation Up 7.1 Percent in 2014 for US Management Accountants](http://www.imanet.org/about-ima/news-media-relations/ima-in-the-news/2015/03/19/ima-total-compensation-up-7.1-percent-in-2014-for-us-management-accountants)

[IMA's Jeff Thomson and Curtis Verschoor Named 'Top Thought Leaders in Trust' for the Fourth Straight Year](http://www.imanet.org/about-ima/news-media-relations/ima-in-the-news/2015/02/03/ima%27s-jeff-thomson-and-curtis-verschoor-named-%27top-thought-leaders-in-trust%27-for-the-fourth-straight-year)

[Integrated Reporting Needs a US Strategy](http://www.imanet.org/about-ima/news-media-relations/ima-in-the-news/2015/03/24/integrated-reporting-needs-a-us-strategy)

[Joe Vincent Interview on CNME](http://imamiddleeast.org/posts/joe-vincent-interview-cnme)

[Making The Leap From Established Corporation To Growing Company](http://www.imanet.org/about-ima/news-media-relations/ima-in-the-news/2015/02/03/making-the-leap-from-established-corporation-to-growing-company)

[New IMA Framework Gives Organizations Tools for Successful Operational Change Initiatives](http://www.imanet.org/about-ima/news-media-relations/ima-in-the-news/2015/02/24/new-ima-framework-gives-organizations-tools-for-successful-operational-change-initiatives)

[Risk Reduction](http://www.imanet.org/about-ima/news-media-relations/ima-in-the-news/2015/02/12/risk-reduction)

[Strategic Finance Magazine. January 2015](http://www.imanet.org/resources-publications/strategic-finance-magazine/issues/January%202015)

[Strategic Finance Magazine. February 2015](http://www.imanet.org/resources-publications/strategic-finance-magazine/issues/February%202015http:/www.imanet.org/resources-publications/strategic-finance-magazine/issues/January%202015)

[Supporting Women's Accounting Leadership](http://www.imanet.org/about-ima/news-media-relations/ima-in-the-news/2015/02/18/supporting-women%27s-accounting-leadership)

[The Evolving Role of Finance: From Spreadsheets to Strategy](http://www.imanet.org/about-ima/news-media-relations/ima-in-the-news/2015/01/20/the-evolving-role-of-finance-from-spreadsheets-to-strategy)

[Third IMA Regional Conference to convene in Dubai - CPI Financial](http://www.cpifinancial.net/news/post/31207/third-ima-regional-conference-to-convene-in-dubai)

[Third IMA Regional Conference to convene Next Generation Finance Leaders in Dubai - Zawya](http://www.zawya.com/story/Third_IMA_Regional_Conference_to_convene_Next_Generation_Finance_Leaders_in_Dubai-ZAWYA20150506112606/)

[Top of the Class: The Evolution of Campus CFOs](http://www.imanet.org/about-ima/news-media-relations/ima-in-the-news/2015/01/06/top-of-the-class-the-evolution-of-campus-cfos)

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The Institute of Certified Management Accounting – Australia

[10 Marketing Tricks From the Pros](http://www.cmawebline.org/ontarget/10-marketing-tricks-from-the-pros/)

[ASX 200 Boards are Getting Younger](http://www.cmawebline.org/ontarget/asx-200-boards-are-getting-younger/)

[Boosting business productivity and driving innovation: CEOs welcome robotics revolution](http://www.cmawebline.org/ontarget/boosting-business-productivity-and-driving-innovation-ceos-welcome-robotics-revolution/)

[CEO Message: The Impact of New Technologies on the Management Accountant](http://www.cmawebline.org/ontarget/ceo-message-the-impact-of-new-technologies-on-the-management-accountant/)

[Do You Have a Love-Hate Relationship With Your Data?](http://www.cmawebline.org/ontarget/do-you-have-a-love-hate-relationship-with-your-data/)

[Focus on External Threat Helps to Execute Strategy](http://www.cmawebline.org/ontarget/focus-on-external-threat-helps-to-execute-strategy/)

[How to Manage Change When Your Team is New](http://www.cmawebline.org/ontarget/how-to-manage-change-when-your-team-is-new/)

[How to Stop Losing Your Talented Millennials](http://www.cmawebline.org/ontarget/how-to-stop-losing-your-talented-millennials/)

[Inside Audit Firms: A CFO’s View](http://www.cmawebline.org/ontarget/inside-audit-firms-a-cfos-view/)

[M&A on the up as high growth market deal volumes continue to rise](http://www.cmawebline.org/ontarget/ma-on-the-up-as-high-growth-market-deal-volumes-continue-to-rise/)

[Papua New Guinea Branch Activities](http://www.cmawebline.org/ontarget/papua-new-guinea-branch-activities/)

[Payback time! Emerging markets and the rising dollar](http://www.cmawebline.org/ontarget/payback-time-emerging-markets-and-the-rising-dollar/)

[Sri Lanka Branch Activities](http://www.cmawebline.org/ontarget/sri-lanka-branch-activities/)

[The Impact of New Technologies on the Management Accountant (Part 2)](http://www.cmawebline.org/ontarget/the-impact-of-new-technologies-on-the-management-accountant-part-2/)

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The Institute of Cost and Work Accountants of India

[FAQ-1 on Maintenance of Cost Records and Cost Audit 19th March 2015.](http://icmai.in/upload/pd/FAQ-1-19032015.pdf)

[FAQ-2 on Maintenance of Cost Accounting Records and Cost Audit 08th July 2015](http://icmai.in/upload/pd/FAQ-2-08072015-Revised.pdf)

[Invitation to give comments/ suggestions on the Companies Act 2013 and Rules thereunder latest by 15th July, 2015](http://icmai.in/icmai/news/Invitation.php)

[One Year Diploma Courses for Members](http://icmai.in/icmai/adv_studies/OneYDCourse.php)

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Instituto de Contabilidad y Auditoria de Cuentas (ICAC) - España -

En cumplimiento de lo dispuesto en el artículo 24.1.c) de la Ley 50/1997, de 27 de noviembre, del Gobierno, se comunica que el proyecto de Resolución del Instituto de Contabilidad y Auditoría de Cuentas por la que se dictan normas de registro, valoración y elaboración de las cuentas anuales para la contabilización del Impuesto sobre beneficios, se encuentra a disposición de los interesados para el cumplimiento del trámite de audiencia, durante 15 días hábiles, contados a partir del día siguiente a la publicación de este anuncio.

<http://www.icac.meh.es/Temp/20150716012147.PDF>

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IFAC

IFAC Insta G-20 se centrará en soluciones globales a los problemas globales, crear Sostenibilidad y Crecimiento

<http://www.ifac.org/news-events/2012-06/ifac-urges-g-20-focus-global-solutions-global-issues-create-sustainability-and-g>

Los líderes globales de contabilidad opinar sobre las tendencias clave, propuestas Actividades IFAC para 2016-2018

<http://www.ifac.org/news-events/2015-07/global-accountancy-leaders-weigh-key-trends-proposed-ifac-activities-2016-2018>

Cuestiones IAESB Documento de Consulta sobre los Principios Rectores para la aplicación de un enfoque de los resultados del aprendizaje

http://www.ifac.org/news-events/2015-07/iaesb-issues-consultation-paper-guiding-principles-implementing-learning

IFAC Encuesta Estrategia para 2016-2018

<http://www.ifac.org/publications-resources/ifac-strategy-survey-2016-2018>

IPSASB PUBLISHES STANDARD ON FIRST-TIME ADOPTION OF ACCRUAL BASIS IPSASS

The International Public Sector Accounting Standards Board® (IPSASB®) has published a new International Public Sector Accounting Standard™ (IPSAS™), [IPSAS 33, First-time Adoption of Accrual Basis IPSASs](http://www.ifac.org/publications-resources/international-public-sector-accounting-standard-33). IPSAS 33 grants transitional exemptions to entities adopting accrual basis IPSASs for the first time, providing a major tool to help entities along their journey to implement IPSASs.

<http://www.accountingeducation.com/index.cfm?page=newsdetails&id=153296>

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IPA

IPA WELCOMES UNFAIR CONTRACT TERMS PROTECTIONS

<http://www.publicaccountants.org.au/resources/news-and-media/media-releases/ipa-welcomes-unfair-contract-terms-protections>

SINGLE TOUCH PAYROLL DELAY WARRANTED

<http://www.publicaccountants.org.au/resources/news-and-media/media-releases/single-touch-payroll-delay-warranted-(1)>

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Governmental Accounting Standards Board (GASB) –

GASB ISSUES PROPOSED GUIDANCE ON EXTERNAL INVESTMENT POOLS AND COMPONENT UNITS

[www.gabs.org](http://www.gabs.org)

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HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

<http://www.hkicpa.org.hk/file/media/section6_standards/standards/Audit-n-assurance/alert21.pdf>

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Arab Society of Certified Accountants (ASCA)

Accountability. Now. Coalition Meets for First Time to Drive Campaign Forward

http://www.ascasociety.org/news.aspx?id=1151&group\_k

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MINISTERIO DE HACIENDA Y CREDITO PÚBLICO

[Gobierno expide decreto que establece tratamiento tributario del gravamen a los movimientos financieros – GMF para custodia y distribución de Fondos de Inversión Colectiva – FIC](http://www.minhacienda.gov.co/HomeMinhacienda/saladeprensa/07152015-boletin-100)

<http://www.minhacienda.gov.co/HomeMinhacienda>

Conpes aprobó presupuesto para inversión y funcionamiento por $167,2 billones para 2016

http://www.minhacienda.gov.co/HomeMinhacienda/saladeprensa/07142015-boletin-99

La Contaduría General de la Nación rinde cuentas a la ciudadanía Vigencia 2014

<http://www.minhacienda.gov.co/HomeMinhacienda/politicafiscal/marcofiscalmedianoplazo/>

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**CONTADURIA GENERAL DE LA NACIÓN**

Cierre del Foro de Contadurías Gubernamentales de América Latina (FOCAL)

<http://www.contaduria.gov.co/wps/portal/internetes/home/internet/contaduria/historico-noticias/noticias2015/>

Documentos para comentarios del público

<http://www.contaduria.gov.co/wps/portal/internetes/home/internet/modernizacion-rcp/comentarios/>

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**BANCO DE LA REPÚBLICA**

Buenas prácticas de transparencia

<http://www.banrep.gov.co/es/buenas-practicas-transparencia>

**La Junta Directiva del Banco de la República**, de conformidad con lo previsto en el artículo 5° de la Ley 31 de 1992, presenta a la consideración del Congreso de la República un Informe donde se señalan los resultados macroeconómicos del año 2014 y de lo corrido de 2015.

<http://www.banrep.gov.co/es/congreso-mar-2015>

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NACIONAL

**BANCO DE LA REPUBLICA**

Informe de política monetaria y rendición de cuentas

El crecimiento mundial en el primer trimestre ha sido más lento de lo estimado. La actividad económica en los Estados Unidos fue débil y se espera que se recupere en el segundo semestre. La zona del euro y Japón continúan con crecimientos modestos. El crecimiento Chino sigue disminuyendo y varios países de la región crecen a tasas bajas o negativas. Así, es probable que el crecimiento promedio de los socios comerciales del país en 2015 sea menor que en 2014.

<http://www.banrep.gov.co/es/comunicado-08-05-2015>

Primer informe del año 2015 al Congreso de la República

El Banco de la República entregó hoy el primer Informe de la Junta Directiva del 2015 al Congreso de la República. En él se hace un análisis del entorno económico internacional, de los resultados de la actividad económica en Colombia en 2014 y de las perspectivas para el presente año. En este contexto, se explican las decisiones de política monetaria y cambiaria adoptadas durante los últimos meses. De igual forma se profundiza en temas de interés tales como el comportamiento del mercado laboral, la inflación, el balance externo, y el sector financiero. Así mismo se discute el manejo de las reservas internacionales y la situación financiera del Banco de la República.

<http://www.banrep.gov.co/es/comunicado-27-03-2015>

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**SUPERINTENDENCIA FINANCIERA**

Circular Externa No. 004 de feberero de 2015

Imparte instrucciones relacionadas con las contribuciones del artículo 337 numeral 5 del Estatuto Orgánico del Sistema Financiero para el primer semestre de 2015.

<https://www.superfinanciera.gov.co/jsp/loader.jsf?lServicio=Publicaciones&lTipo=publicaciones&lFuncion=loadContenidoPublicacion&id=10084254>

Carta Circular No. 51 de junio de 2015

Informa el Índice de Bursatilidad Accionaria para mayo de 2015.

<https://www.superfinanciera.gov.co/jsp/loader.jsf?lServicio=Publicaciones&lTipo=publicaciones&lFuncion=loadContenidoPublicacion&id=10084015>

Carta Circular No. 48 de junio de 2015

Informa aspectos relacionados con el Régimen de Provisiones Aplicable a los Créditos de Consumo de Bajo Monto.

<https://www.superfinanciera.gov.co/jsp/loader.jsf?lServicio=Publicaciones&lTipo=publicaciones&lFuncion=loadContenidoPublicacion&id=10084015>

Carta Circular No. 40 de abril de 2015

Informa la variación del portafolio de referencia el 1 de abril de 2015.

<https://www.superfinanciera.gov.co/jsp/loader.jsf?lServicio=Publicaciones&lTipo=publicaciones&lFuncion=loadContenidoPublicacion&id=10084015>

Resultados del sistema financiero colombiano marzo de 2015

Al cierre del primer trimestre del año los activos del sistema financiero alcanzaron un valor de $1,148.24 billones (b), correspondiente a un crecimiento real anual de 8.15%. De manera desagregada la cartera de créditos continuó con niveles de crecimiento superiores al 11% real anual, mientras que las inversiones y derivados, que representaron el 47.48% del total del activo, ascendieron a $545.13b, monto superior en $3.82b frente al valor observado un mes atrás. Los otros activos, entre los que se encuentran el disponible, las operaciones del mercado monetario, entre otros, se mantuvieron estables frente al nivel presentado en febrero tras cerrar en $273.35b.

<https://www.superfinanciera.gov.co/jsp/loader.jsf?lServicio=Publicaciones&lTipo=publicaciones&lFuncion=loadContenidoPublicacion&id=10084653>

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INTERNACIONAL

Priorities for 2015

2015 will be a year where G20 will focus its efforts on ensuring inclusive and robust growth through collective action. This can be formulated as the three I’s of the Turkish Presidency: Inclusiveness, Implementation, and Investment for Growth. <https://g20.org/wp-content/uploads/2014/12/2015-TURKEY-G-20-PRESIDENCY-FINAL.pdf>

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BANCO INTEAMERICANO DE DESARROLLO (BID)

Informe macroeconómico de América Latina y el Caribe 2015: El Laberinto: Cómo América Latina y el Caribe puede navegar la economía global

El Informe de 2015 sostiene que la región se encuentra en medio de un laberinto y debe sortear varios obstáculos globales y domésticos —incluyendo precios más bajos de las materias primas, un menor crecimiento global y nuevos tipos de riesgos financieros—para asegurar un crecimiento fuerte y sostenible.

<http://www.iadb.org/es/investigacion-y-datos/detalles-de-publicacion,3169.html?pub_id=IDB-AR-111>

Diagnóstico del sistema previsional colombiano y opciones de reforma

Colombia necesita una reforma del sistema pensional. Esa reforma tiene que tener como objetivo solucionar los problemas de la falta de cobertura, la alta inequidad del sistema, los potenciales riesgos de sostenibilidad fiscal dada la transición demográfica, la competencia desigual entre el régimen de prima media (RPM) y el régimen de ahorro individual con solidaridad (RAIS) y la mejora del funcionamiento de las instituciones relacionadas con el sistema pensional. <http://publications.iadb.org/handle/11319/6976>

Casos de estudio comparativos de tres proyectos de transporte urbano apoyados por el BID

Los sistemas de tránsito rápido por autobús (BRT) se están utilizando cada vez más como enfoque para resolver los problemas de movilidad y ambientales en zonas urbanas de América Latina y en todo el mundo. En consonancia con esa tendencia, el apoyo del BID a los proyectos de BRT, así como a otros medios de transporte urbano de América Latina y el Caribe, ha crecido rápidamente en los últimos años: el volumen anual de financiamiento para el sector de transporte urbano aumentó en un 36% de 2005 a 2012, y totalizó más del 20% de la cartera de financiamiento para el sector de transporte. <http://publications.iadb.org/handle/11319/6967>

Evaluación de Programa de País: Colombia (2011-2014)

En este documento se presenta una evaluación de la Oficina de Evaluación y Supervisión (OVE) del Programa de País del Banco Interamericano de Desarrollo (BID o el Banco) con Colombia durante el periodo 2011-2014. De acuerdo con el Protocolo para las Evaluaciones de los Programas de País (documento RE-348-3) del Banco, la principal función de estas evaluaciones es "proporcionar información sobre el desempeño del Banco a nivel de país que sea creíble y útil y que permita incorporar lecciones y recomendaciones a fin de aumentar la efectividad en el desarrollo de la estrategia y el programa generales de la asistencia del Banco a un país". Al igual que en otras evaluaciones de programas de país, se examina el apoyo del Banco al país con dos finalidades: fortalecer la rendición de cuentas y facilitar el aprendizaje. <http://publications.iadb.org/handle/11319/6942>

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SECURITIES AND EXCHANGE COMMISSION (SEC)

Charges Microcap Promoter With Illegally Selling Penny Stock Shares

The Securities and Exchange Commission today charged a microcap promoter with illegally selling more than 83 million penny stock shares that he secretly obtained through at least 10 different offshore front companies. <http://www.sec.gov/news/pressrelease/2015-129.html>

Charges Investment Adviser With Fraudulently Funneling Client Assets to Companies in Owner’s Interest

The Securities and Exchange Commission today announced fraud charges against a Massachusetts-based investment advisory firm and its owner for funneling more than $17 million in client assets into four financially troubled Canadian penny stock companies in which the owner has undisclosed business and financial interests. <http://www.sec.gov/news/pressrelease/2015-122.html>

Proposes Rules to Modernize and Enhance Information Reported by Investment Companies and Investment Advisers

The Securities and Exchange Commission today proposed rules, forms and amendments to modernize and enhance the reporting and disclosure of information by investment companies and investment advisers. The new rules would enhance the quality of information available to investors and would allow the Commission to more effectively collect and use data provided by investment companies and investment advisers. <http://www.sec.gov/news/pressrelease/2015-95.html>

Financial Reporting Manual

Sections of the Financial Reporting Manual have been updated as of January 12, 2015.

These sections have been marked with the date tag, “Last updated: 1/12/2015,” to identify the changes. Previous updates are marked using the same convention and represent the last revision to that section. We include a date tag when the change is significant. Changes that are administrative in nature (for example, section reference updates or grammatical improvements) are not marked with a date tag. <http://www.sec.gov/divisions/corpfin/cffinancialreportingmanual.pdf>

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FONDO MONETARIO INTERNACIONAL

Perspectivas económicas: Las Américas

El crecimiento mundial continuó siendo modesto y desigual durante el pasado año —en un marco de nuevas revisiones a la baja de los pronósticos de crecimiento a mediano plazo y una fuerte caída del precio del petróleo— y se proyecta que aumente solamente de manera gradual en el período venidero. Las perspectivas para las economías avanzadas han mejorado levemente: se proyecta que la economía estadounidense mantenga un crecimiento vigoroso, y que el abaratamiento del petróleo y la depreciación de sus monedas respalde la recuperación en la zona del euro y Japón. En cambio, se prevé que el crecimiento se modere en los países exportadores de petróleo y varias economías de mercados emergentes grandes, como China. Los riesgos en torno a estas perspectivas mundiales se han vuelto más equilibrados, pero subsisten algunos riesgos a la baja clave —entre ellos, una intensificación de las tensiones geopolíticas, posibles cambios bruscos en los mercados financieros y riesgos de estancamiento y baja inflación en las economías avanzadas. <http://www.imf.org/external/spanish/pubs/ft/reo/2015/whd/pdf/wreo0415s.pdf>

La caída de los precios del los commodities: Consecuencias para América Latina

Los precios de las materias primas volvieron a acaparar la atención pública desde mediados de 2014, particularmente en Latinoamérica, donde los ingresos derivados de las materias primas financian una fracción significativa de los presupuestos públicos y de las facturas de importación de la región. Con el precio del petróleo cayendo 50 por ciento en 6 meses y el de otras materias primas acelerando la caída que había comenzado incluso antes, ¿cuál será el impacto sobre las finanzas públicas y las cuentas externas de las economías exportadoras de materias primas de la región? <http://blog-dialogoafondo.org/?p=5512>

Finanzas y desarrollo publicación trimestral Junio 2015

<http://www.imf.org/external/Pubs/FT/fandd/spa/2015/06/pdf/fd0615s.pdf>

Navigating Monetary Policy Challenges and Managing Risks

Global financial stability risks have risen since October. Chapter 1 finds that these risks have also been pivoting away from banks to shadow banks, from solvency to market liquidity risks, and from advanced economies to emerging markets. In advanced economies, the key challenge is to enhance the traction of accommodative monetary policies, ensure a smooth normalization of monetary policy in the United States, and manage the undesirable side effects of low interest rates. Emerging markets must address their own domestic financial vulnerabilities from weaker growth, lower commodity prices, and a stronger dollar, while strengthening their resilience to the changing global environment. <http://www.imf.org/external/pubs/ft/gfsr/index.htm>

Now Is the Time Fiscal Policies for Sustainable Growth

Fiscal risks remain significant in both advanced and emerging market and developing economies. Fiscal policy continues to play an essential role in building confidence and, where appropriate, sustaining aggregate demand. According to this issue of the Fiscal Monitor, strengthening fiscal frameworks—particularly to manage public finance risks and ensure debt sustainability—must be part of the fiscal policy response. Countries should seize the moment created by lower oil prices to start the process of energy taxation and energy subsidy reform. Finally, fiscal policy can contribute substantially to macroeconomic stability, through the workings of automatic stabilizers. By doing so, fiscal policy can also unlock significant growth dividends.

<http://www.imf.org/external/pubs/ft/fm/2015/01/fmindex.htm>

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FINANCIAL STABILITY BOARD

FSB Chair's Letter to G20 on Financial Reforms – Progress on the Work Plan for the Antalya Summit

This letter from the FSB chair to G20 Finance Ministers and Central Bank Governors ahead of their meeting in Washington in April 2015 provides an update on progress in taking forward the FSB’s financial regulation agenda for 2015. <http://www.financialstabilityboard.org/2015/04/fsb-chairs-letter-to-g20-on-financial-reforms-progress-on-the-work-plan-for-the-antalya-summit/>

Thematic Review on Supervisory Frameworks and Approaches for SIBs

The review assesses progress towards implementing the FSB recommendations for more effective supervision since the financial crisis, in particular for G-SIBs.

<http://www.financialstabilityboard.org/2015/05/thematic-review-on-supervisory-frameworks-and-approaches-for-sibs/>

First FSB Annual Report

The FSB was established in April 2009, at the call of the Heads of State and Government of the Group of Twenty, as a successor to the Financial Stability Forum (FSF). The FSB became a separate legal entity in the form of an association (“Verein”) under Swiss law on January 28, 2013. This is the first annual report of the FSB and contains the financial statements for over 14 month period from 28 January 2013 to March 2014 as well as an overview of the FSB’s ongoing work.

<http://www.financialstabilityboard.org/2015/01/first-fsb-annual-report/>

Peer Review of Russia

The peer review examines topics that are relevant for financial stability and important for Russia: macroprudential policy framework and tools, and the bank resolution framework.

<http://www.financialstabilityboard.org/2015/02/peer-review-of-russia/>

Assessment Methodologies for Identifying Non-Bank Non-Insurer Global Systemically Important Financial Institutions

This second consultative document sets out the revised proposal on the assessment methodologies for identifying Non-Bank Non-Insurer Global Systemically Important Financial Institutions (NBNI G-SIFIs). The FSB and IOSCO welcome comments sent to fsb@bis.org by 29 May 2015.

<http://www.financialstabilityboard.org/2015/03/assessment-methodologies-for-identifying-non-bank-non-insurer-global-systemically-important-financial-institutions/>

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INTERNATIONAL VALUATION STANDARDS COUNCIL

Fair Value Measurements and the Valuation Profession

March 11, 2015. In 2011, the Chief Accountant of the U.S. Securities Exchange Commission (SEC) expressed concerns about the broadening application of fair value and fair value-based measures in U.S. GAAP and its impact on the reliability and consistency of valuations being conducted for U.S. publicly traded companies.

<http://www.ivsc.org/content/us-valuation-organisations-respond-sec-concerns>

2015 Review of the IVSs

The IVSC Standards Board has a policy of reviewing and updating as necessary all the standards in issue biennially. This Exposure Draft sets out the proposed changes to the current standards and comments are invited on the proposed changes no later than 19 June 2015.

<http://www.ivsc.org/sites/default/files/2015%20review%20%20ED%20approved.pdf>

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Accountancy Age – Reino Unido – Noticias

[Analysis: PAC reignites tax 'code of conduct' debate](http://www.accountancyage.com/aa/analysis/2396558/analyisis-pac-reignites-tax-code-of-conduct-debate)

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Accreditation Council for Accountancy and Taxation (ACAT) - Estados Unidos de América – Noticias

[IRS Offers Daily Tax Tips, Now Also Available in Spanish](http://www.nsacct.org/publications/the-latest/in-the-news/2015/03/27/irs-offers-daily-tax-tips-now-also-available-in-spanish)

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Accounting Standards Board of Japan - Japón – Noticias

[ASBJ issues Revised Practical Solution on Tentative Treatment of Tax Effect Accounting Under Consolidated Taxation System(Part 1) and Revised Practical Solution on Tentative Treatment of Tax Effect Accounting Under Consolidated Taxation System (Part 2) (January 16, 2015)](https://www.asb.or.jp/asb/asb_e/technical_topics_reports/renzei/renzei2015_0116.jsp)

[ASBJ releases the Exposure Draft of Guidance on Recoverability of Deferred Tax Assets](https://www.asb.or.jp/asb/asb_e/technical_topics_reports/zeikouka2015/zeikouka2015.jsp)

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Accountants World - Estados Unidos de América – Noticias

[IRS Times Criminal Prosecutions for Tax Season](http://www.accountingtoday.com/news/tax-practice/irs-times-criminal-prosecutions-for-tax-season-73906-1.html)

[Beware Tax Mistakes IRS Calls Willful](http://www.forbes.com/sites/robertwood/2015/04/06/beware-tax-mistakes-irs-calls-willful/?ss=taxes)

[IRS Marks National Military Appreciation Month; Free Tax Guide Focuses on Tax Benefits for Members of the Military](http://www.irs.gov/uac/Newsroom/IRS-Marks-National-Military-Appreciation-Month;-Free-Tax-Guide-Focuses-on-Tax-Benefits-for-Members-of-the-Military)

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Accreditation Council for Accountancy and Taxation (ACAT) - Estados Unidos de América – Noticias

[IRS Offers Daily Tax Tips, Now Also Available in Spanish](http://www.nsacct.org/publications/the-latest/in-the-news/2015/03/27/irs-offers-daily-tax-tips-now-also-available-in-spanish)

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Actualícese.com - Colombia

[Manejo del impuesto diferido en NIIF](http://actualicese.com/actualidad/2015/01/07/manejo-del-impuesto-diferido-en-niif/)

[Contabilización del Impuesto a la Riqueza en Colombia: ¿se ha echado por tierra la reforma contable emprendida con los IFRS?](http://actualicese.com/actualidad/2015/01/07/contabilizacion-del-impuesto-a-la-riqueza-en-colombia-se-ha-echado-por-tierra-la-reforma-contable-emprendida-con-los-ifrs/)

[¿En qué cuenta se deberá contabilizar el “impuesto de normalización tributaria”?](http://actualicese.com/actualidad/2015/03/25/en-que-cuenta-se-debera-contabilizar-el-impuesto-de-normalizacion-tributaria/)

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AE Accounting Education - Reino Unido - Noticias

[STUDY SUGGESTS FEMALE CFOs SHUN RISKY TAX DODGES, BUT THAT CAN BE A PROBLEM](http://www.accountingeducation.com/index.cfm?page=newsdetails&id=153253)

[2015 GAAP FINANCIAL REPORTING TAXONOMY NOW AVAILABLE](http://www.accountingeducation.com/index.cfm?page=newsdetails&id=153245)

[PROPOSED INTERIM RELEASE 3 TO THE IFRS TAXONOMY 2014 PUBLISHED FOR PUBLIC COMMENT](http://www.accountingeducation.com/index.cfm?page=newsdetails&id=153249)

[PAYING TAXES GLOBALLY - 2015 PwC AND WORLD BANK REPORT IS RELEASED](http://www.accountingeducation.com/index.cfm?page=newsdetails&id=153226)

[ICAEW TAX FACULTY OFFER 7 PLAIN ENGLISH SUGGESTIONS FOR FORTHCOMING UK BUDGET](http://www.accountingeducation.com/index.cfm?page=newsdetails&id=153320)

[MULTINATIONALS RECEIVE OECD COUNTRY-BY-COUNTRY REPORTING MULTILATERAL INSTRUMENT AND IP TAX INCENTIVE BEPS PROPOSALS](http://www.accountingeducation.com/index.cfm?page=newsdetails&id=153330)

[2015 GAAP FINANCIAL REPORTING TAXONOMY ADOPTED AND SUPPORTED BY SEC](http://www.accountingeducation.com/index.cfm?page=newsdetails&id=153361)

[EBA PUBLISHES NEW XBRL TAXONOMY](http://www.accountingeducation.com/index.cfm?page=newsdetails&id=153342)

[OECD RELEASES NEW TAX POLICY WORKING PAPER ON FLAT TAXES IN SLOVAK REPUBLIC](http://www.accountingeducation.com/index.cfm?page=newsdetails&id=153374)

[INTERNATIONAL COMMUNITY CONTINUES MAKING PROGRESS TO END TAX EVASION SAYS NEW OECD PRESS RELEASE](http://www.accountingeducation.com/index.cfm?page=newsdetails&id=153375)

[IFRS FOUNDATION PUBLISHES IFRS TAXONOMY 2015](http://www.accountingeducation.com/index.cfm?page=newsdetails&id=153365)

[PwC PROVIDE THEIR WORLDWIDE TAX SUMMARIES IN MOBILE FORMAT](http://www.accountingeducation.com/index.cfm?page=newsdetails&id=153402)

[SUMMARY OF KEY GLOBAL INCOME TAX ACCOUNTING AND REPORTING DEVELOPMENTS FROM PWC - Q1 2015](http://www.accountingeducation.com/index.cfm?page=newsdetails&id=153447)

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American Accounting Association (AAA) - Estados Unidos de América - Noticias

[Women CFOs shun risky tax dodges,but that can be a problem, study suggests](http://aaahq.org/newsroom/JATA14fall-FemaleCFOs_PRESS_RELEASE.htm)

[Accounting Web: Study: Consumers Would Not Give National Sales Tax a Chilly Reception](http://www.accountingweb.com/article/study-consumers-would-not-give-national-sales-tax-chilly-reception/224682)

[Impose a national sales tax? Consumers may just shrug it off, new research suggests](http://aaahq.org/Outreach/Newsroom/Press-Releases/4-13-15-Spring-Consumer-Taxes-PRESS-RELEASE)

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American Institute of Certified Public Accountants (AICPA) - Estados Unidos de América – Notcias

[FASB proposes two changes to simplify accounting for income taxes](http://www.journalofaccountancy.com/news/2015/feb/income-tax-accounting-201511725.html)

[FASB addresses income tax disclosures for undistributed foreign earnings](http://www.journalofaccountancy.com/news/2015/feb/fasb-income-tax-disclosures-201511827.html)

[GAAP taxonomy adopted by SEC](http://www.journalofaccountancy.com/news/2015/mar/2015-gaap-taxonomy-201511933.html)

[Wife of anti-tax author sentenced to prison](http://www.journalofaccountancy.com/news/2015/apr/wife-of-antitax-author-sentenced-to-prison-201512122.html)

[Tax reform, lower rates among top legislative goals, Ryan tells AICPA](http://www.journalofaccountancy.com/news/2015/may/paul-ryan-tax-reform-201512361.html)

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Asian-Oceanian Standard-Setters Group (AOSSG) – Internacional - Noticias

The AOSSG has [submitted its comment letter on the IASB ED/2014/3 Recognition of Deferred Tax Assets for Unrealised Losses](http://www.aossg.org/docs/Submissions_to_IASB/AOSSG_submission_ED_Recognition_of_Deferred_Tax_Assets.pdf).

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Association of International Accountants - Internacional – Noticias

[2 MILLION BUSINESSES ACCESSING ONLINE TAX ACCOUNTS](http://www.aiaworldwide.com/news/2-million-businesses-accessing-online-tax-accounts)

[SMP ACCOUNTANTS EXPECT ADVISORY SERVICES & TAX TO DRIVE BUSINESS](http://www.aiaworldwide.com/news/smp-accountants-expect-advisory-services-tax-drive-business)

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Association of Chartered Certified Accountants (ACCA) - Reino Unido – Noticias

[Better late than never for tardy tax returns](http://www.accaglobal.com/gb/en/discover/news/2015/02/assessment-advice.html)

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Asociación Bancaria y de Entidades Financieras de Colombia (ASOBANCARIA) - Colombia -Noticias

[Cambio en reglas de impuestos pide Asobancaria](http://colombia.mmi-e.com/portal/tv/hash/a9a14a68b33a596152830179a7a5d0d9/5/1431600059/20150513T502.WMV)

[Hacia un régimen tributario transicional por Santiago Castro](http://www.siglodata.co/s/mayo/20150513RP031.pdf)

[Banca tercia en tema de reforma tributaria](http://colombia.mmi-e.com/portal/prensa/hash/60b2d6e572ce2b6c85f7613041770c0f/5/1431429674/20150512ET018.PDF)

[HACIA UN RÉGIMEN TRIBUTARIO TRANSICIONAL Edición 994](http://www.asobancaria.com/portal/pls/portal/docs/1/4500743.PDF)

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Autorité des normes comptables (ANC) - Francia - Noticias

[L’ANC publie son règlement n°2015-03 relatif aux comptes annuels établis par les organismes paritaires collecteurs de la formation. Ce règlement, en cours d’homologation, définit les obligations spécifiques résultant de la loi du 5 mars 2014, applicables à compter du 1er janvier 2015 aux organismes paritaires collecteurs agréés au titre de la prise en charge du plan de formation, du compte personnel de formation, des actions de professionnalisation (OPCA), aux organismes paritaires agréés au titre de la prise en charge du congé individuel de formation (FONGECIF ou OPACIF), aux organismes paritaires collecteurs agréées au titre de la collecte de la taxe d’apprentissage (OCTA), et au fonds paritaire de sécurisation des parcours professionnels.](http://www.anc.gouv.fr/files/live/sites/anc/files/contributed/Normes%20francaises/R%C3%A9glements/2015/Reglt2015-03/Reglt%202015_03_OPCA.pdf)

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Banco Interamericano de Desarrollo (BID) - Internacional - Noticias y publicaciones

[CGE Modeling: The Relevance of Alternative Structural Specifications for the Evaluation of Carbon Taxes' Impact and for the Integrated Assessment of Climate Change Effects: Simulations for Economies of Latin America and the Caribbean](http://publications.iadb.org/handle/11319/6811?scope=123456789/1&thumbnail=true&rpp=5&page=1&group_by=none&etal=0)

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BDO Internacional - Internacional – Noticias

[BDO Tax Alert - Transfer Pricing Documentation and Country-by-Country Reporting](http://www.bdointernational.com/News/Pages/BDO-Tax-Alert---Transfer-Pricing-Documentation-and-Country-by-Country-Reporting.aspx)

[BDO World Wide Tax News 37 - February 2015](http://www.bdointernational.com/News/Pages/BDO-World-Wide-Tax-News-37---February-2015.aspx)

[UNITED KINGDOM - Offshore tax disclosures - use the LDF while you can](http://www.bdointernational.com/News/Pages/UNITED-KINGDOM---Offshore-tax-disclosures---use-the-LDF-while-you-can.aspx)

[SWITZERLAND - Swiss reject countrywide abolition of lump-sum taxation](http://www.bdointernational.com/News/Pages/SWITZERLAND---Swiss-reject-countrywide-abolition-of-lump-sum-taxation.aspx)

[SPAIN - Personal taxation changes](http://www.bdointernational.com/News/Pages/SPAIN---Personal-taxation-changes.aspx)

[DENMARK - Tax residency for home owners](http://www.bdointernational.com/News/Pages/DENMARK---Tax-residency-for-home-owners.aspx)

[SWEDEN - Opportunity for voluntary disclosure of incorrect swedish tax returns – unreported income from abroad](http://www.bdointernational.com/News/Pages/SWEDEN---.aspx)

[MALTA - 2015 budget – personal tax highlights](http://www.bdointernational.com/News/Pages/MALTA---2015-BUDGET-%E2%80%93-PERSONAL-TAX-HIGHLIGHTS.aspx)

[RUSSIA- Update on trends in Russian tax policy](http://www.bdointernational.com/News/Pages/RUSSIA--Update-on-trends-in-Russian-tax-policy.aspx)

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Chartered Accountants Ireland - Irlanda – Noticias

[Tax measures to encourage land development](http://www.charteredaccountants.ie/en/General/News-and-Events/News1/2015/February/Tax-measures-to-encourage-land-development1/)

[Hungarian advertisement tax under scrutiny from Commission](http://www.charteredaccountants.ie/en/General/News-and-Events/News1/2015/March/Hungarian-advertisement-tax-under-scrutiny-from-Commission1/)

[Continuous Tax Change](http://www.charteredaccountants.ie/en/General/News-and-Events/News1/2015/March/Continuous-Tax-Change/)

[2014 Income Tax Return and Guide](http://www.charteredaccountants.ie/en/General/News-and-Events/News1/2015/March/2014-Income-Tax-Return-and-Guide/)

[Update to Tax and Duty Manual on investment companies](https://www.charteredaccountants.ie/en/General/News-and-Events/News1/2015/May/Update-to-Tax-and-Duty-Manual-on-investment-companies/)

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Comunidad Contable - Colombia – Noticias

[Consideraciones en torno al impuesto a la riqueza](http://www.comunidadcontable.com/BancoConocimiento/N/noti_20150213_consideraciones_en_torno_al_impuesto_a_la_riqueza/noti_20150213_consideraciones_en_torno_al_impuesto_a_la_riqueza.asp?Miga=1&IDobjetose=14631&CodSeccion=120)

[Nuevos plazos para presentación del Impuesto de Renta para personas jurídicas](http://www.comunidadcontable.com/BancoConocimiento/N/noti_20141219_cuando_deben_presentar_su_declaracion_de_renta_2014_las_personas_juridicas/noti_20141219_cuando_deben_presentar_su_declaracion_de_renta_2014_las_personas_juridicas.asp?Miga=1&IDobjetose=13846&CodSeccion=109)

[Plazos para el Impuesto a la riqueza y la Sobretasa del CREE](http://www.comunidadcontable.com/BancoConocimiento/N/noti_20141226_posibles_plazos_para_el_impuesto_a_la_riqueza_y_la_sobretasa_del_cree/noti_20141226_posibles_plazos_para_el_impuesto_a_la_riqueza_y_la_sobretasa_del_cree.asp?Miga=1&IDobjetose=14533&CodSeccion=109)

[Secuestre debe expedir factura por el servicio de arrendamiento, si el mandante pertenece al régimen común de IVA](http://www.comunidadcontable.com/BancoConocimiento/N/noti_20150306_secuestre_debe_expedir_factura_por_el_servicio_de_arrendamiento_si_el_mandante_perten/noti_20150306_secuestre_debe_expedir_factura_por_el_servicio_de_arrendamiento_si_el_mandante_perten.asp?Miga=1&IDobjetose=14679&CodSeccion=109)

[Formularios del Impuesto a la Riqueza y el CREE](http://www.comunidadcontable.com/BancoConocimiento/F/formulario_del_impuesto_a_la_riqueza_y_cree/formulario_del_impuesto_a_la_riqueza_y_cree.asp?Miga=1&IDobjetose=14678&CodSeccion=109)

[Plazos para el Impuesto a la riqueza y la Sobretasa del CREE](http://www.comunidadcontable.com/BancoConocimiento/N/noti_20141226_posibles_plazos_para_el_impuesto_a_la_riqueza_y_la_sobretasa_del_cree/noti_20141226_posibles_plazos_para_el_impuesto_a_la_riqueza_y_la_sobretasa_del_cree.asp?Miga=1&IDobjetose=14533&CodSeccion=109)

[Obtención del RUT para algunos contribuyentes del Impuesto a la Riqueza](http://www.comunidadcontable.com/BancoConocimiento/N/noti_20150513_obtencion_del_rut_para_algunos_contribuyentes_del_impuesto_a_la_riqueza/noti_20150513_obtencion_del_rut_para_algunos_contribuyentes_del_impuesto_a_la_riqueza.asp?Miga=1&IDobjetose=14826&CodSeccion=109)

[Se corrigen yerros de la Reforma Tributaria 2014](http://www.comunidadcontable.com/BancoConocimiento/N/noti_20150602_se_corrigen_yerros_de_la_reforma_tributaria_2014/noti_20150602_se_corrigen_yerros_de_la_reforma_tributaria_2014.asp?Miga=1&IDobjetose=14861&CodSeccion=109)

[Los otros impuestos](http://www.comunidadcontable.com/BancoConocimiento/N/noti_20150603_los_otros_impuestos/noti_20150603_los_otros_impuestos.asp?Miga=1&IDobjetose=14868&CodSeccion=113)

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CPA Australia - Australia - Noticias

[Multinational tax and digital downlands](http://www.cpaaustralia.com.au/~/media/corporate/allfiles/document/about/media-release-multinational-tax-may-2015.pdf)

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Deloitte Touche Tohmatsu (DTT) - Internacional - Noticias

[Global Tax Alerts](http://www2.deloitte.com/global/en/pages/tax/articles/global-tax-alerts.html)

[Global Indirect Tax Alerts](http://www2.deloitte.com/global/en/pages/tax/articles/global-indirect-tax-alerts.html)

[Hot topics in global tax](http://www2.deloitte.com/global/en/pages/tax/articles/hot-topics-in-global-tax.html)

[Global Financial Services Indirect Tax News](http://www2.deloitte.com/global/en/pages/tax/articles/global-financial-services-indirect-tax-news.html)

[Global Indirect Tax News](http://www2.deloitte.com/global/en/pages/tax/articles/global-indirect-tax-news.html)

[World Tax Advisor](http://www2.deloitte.com/global/en/pages/tax/articles/world-tax-advisor.html)

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Dirección de Impuestos y Aduanas Nacionales (DIAN) - Colombia – Noticias

[Decreto No. 2623 - 17 - Dic - 2014: Por el cual se fijan los lugares y plazos para la presentación de las declaraciones tributarias y para el pago de los impuestos, anticipos y retenciones en la fuente y se dictan otras disposiciones.](http://www.dian.gov.co/descargas/normatividad/2014/Decretos/Decreto_2623_17_Diciembre_2014.pdf)

[Beneficios Tributaros 2015](http://www.dian.gov.co/descargas/centrales/2015/Beneficios_Tributarios_2015.pdf)

[El ABC Tributario](http://www.dian.gov.co/descargas/centrales/2015/El_ABC_Tributario.pdf)

[Suspensión casilla 36 en el formulario 140 del CREE](http://www.dian.gov.co/DIAN/12SobreD.nsf/FC22BC5CF1AB7BFA05257030005C2805/DADE30079B6691BF05257E07007DFF58?OpenDocument)

[Definidos plazos para impuestos de la Reforma Tributria 2014](http://www.dian.gov.co/descargas/centrales/2015/Definidos_plazos_para_impuestos_de_la_Reforma_Tributria_2014.pdf)

[Recaudo de impuesto registra aumento del 11.5 %](http://www.dian.gov.co/descargas/centrales/2015/Recaudo_abril.pdf)

[Herramientas basadas en los tipos de impuestos y sectores económicos](http://www.dian.gov.co/descargas/centrales/2015/Herramientas_basadas_tipos_impuesto.pdf)

[Concepto Impuesto a la Riqueza - Ley 1739 de 2014](http://www.dian.gov.co/descargas/normatividad/2015/Conceptos/Concepto_Impuesto_a_la_Riqueza_Ley_1739_2014_11052015.pdf)

[Oficio No. 013089 del 07 de Mayo de 2015 - Impuesto a las ventas](http://www.dian.gov.co/descargas/normatividad/2015/Oficios/Oficio_013089_07_Mayo_2015.pdf)

[Primer informe de actividades de la Comisión de Expertos para la Equidad y la Competitividad Tributaria](http://www.minhacienda.gov.co/HomeMinhacienda/saladeprensa/06042015-primer-informe-2)

[Información de interés sobre Normatividad Aduanera](http://www.dian.gov.co/DIAN/12SobreD.nsf/85456B8F149B0AAE05256F0F006AFC29/3B8DF47C86220E9D05257E570071B8EE?OpenDocument)

[Devolución IVA a turistas](http://www.dian.gov.co/descargas/EscritosComunicados/2015/Plegable_Devolucion_IVA_Turistas_(Definitivo11Mayo2015).pdf)

[Colombia y Estados Unidos firman Acuerdo de Intercambio de Información con propósitos tributarios](http://www.dian.gov.co/DIAN/12SobreD.nsf/FC22BC5CF1AB7BFA05257030005C2805/A37883E6FE2C75A605257E4B007B5620?OpenDocument)

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[Indirect tax rates continue to soar across the globe as governments devise new levies](http://www.ey.com/GL/en/Newsroom/News-releases/news-EY-indirect-tax-rates-continue-to-soar-across-the-globe-as-governments-devise-new-levies)

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[Oil price volatility highlights tax structure vulnerabilities of exporting countries](http://www.ey.com/GL/en/Newsroom/News-releases/news-ey-oil-price-volatility-highlights-tax-structure-vulnerabilities-exporting-countries)

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[EFRAG’s final comment letter on the IASB proposed amendments to IAS 12 Recognition of Deferred Tax Assets for Unrealised Losses](http://www.efrag.org/Front/n1-1426/EFRAG-s-final-comment-letter-on-the-IASB-proposed-amendments-to-IAS-12-Recognition-of-Deferred-Tax-Assets-for-Unrealised-Losses.aspx)

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[FEE stimulates the tax policy debate in new publication](http://www.fee.be/index.php?option=com_content&view=article&id=1502&Itemid=106&lang=en)

[European Parliament asks FEE for views on tax](http://www.fee.be/index.php?option=com_content&view=article&id=1504&Itemid=106&lang=en)

[FEE comments on the European Commission’s proposal for the mandatory automatic exchange of tax rulings](http://www.fee.be/index.php?option=com_content&view=article&id=1516&Itemid=106&lang=en)

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Financial Accounting Standards Board (FASB) - Estados Unidos de América - Noticias

[2015 GAAP Financial Reporting Taxonomy Now Available](http://www.fasb.org/cs/ContentServer?c=FASBContent_C&pagename=FASB%2FFASBContent_C%2FNewsPage&cid=1176164658601)

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FocusIFRS - Francia - Noticias

[Réponse de l'ANC au document de l’EFRAG « Taxes : que faudrait-il changer pour un traitement comptable différent en normes IFRS ? »](http://www.focusifrs.com/menu_gauche/actualites_phare/anc/reponse_de_l_anc_au_document_de_l_efrag_taxes_que_faudrait_il_changer_pour_un_traitement_comptable_different_en_normes_ifrs)

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GAA Accounting - Internacional - Noticias

[New Revenue Recognition Standard Has Significant Implications for Tax Accounting and Return Preparation](http://www.gaaaccounting.com/new-revenue-recognition-standard-has-significant-implications-for-tax-accounting-and-return-preparation/)

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Government Accountability Office (GAO) - Estados Unidos de América – Noticias

[Identity and Tax Fraud: Enhanced Authentication Could Combat Refund Fraud, but IRS Lacks an Estimate of Costs, Benefits and Risks](http://www.gao.gov/products/GAO-15-119)

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Grant Thornton Internacional - Internacional - Noticias

[Global tax reform](http://www.grantthornton.global/insights/growthiq/global-tax-reform/)

[Tackling tax evasion: thoughts from the IMF](http://www.grantthornton.global/insights/blogs/blog-tackling-tax-evasion-thoughts-from-the-imf/)

[Tackling tax evasion: thoughts from the IMF](http://www.grantthornton.global/en/insights/blogs/blog-tackling-tax-evasion-thoughts-from-the-imf/)

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[New Scottish taxes in place](http://icas.org.uk/News/Latest-News/New-Scottish-taxes-in-place/)

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[Study reveals tax credibility gap](https://www.icas.com/news/study-reveals-tax-credibility-gap)

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Institute of Chartered Accountants in Australia - Australia - Noticias

[Tell small business clients to 'Think - Don't Rush' on <$20,000 asset purchases, and warn against dodgy tax deals](https://www.charteredaccountants.com.au/secure/myCommunity/blogs/551821/tax-blogs/607/tell-small-business-clients-to-think-don-t-rush-on-20-000-asset-purchases-and-warn-against-dodgy-tax-deals)

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[Red tape bonfire will not ignite tax simplification](http://www.icaew.com/en/about-icaew/newsroom/press-releases/2015-press-releases/red-tape-bonfire-will-not-ignite-tax-simplification)

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[Top tips to steer business through new tax year](http://www.icaew.com/en/about-icaew/newsroom/press-releases/2015-press-releases/top-tips-to-steer-business-through-new-tax-year)

[Happy New Tax Year - the resolutions you need to know](http://www.icaew.com/en/about-icaew/newsroom/press-releases/2015-press-releases/happy-new-tax-year-the-resolutions-you-need-to-know)

[Tax receipts provide boost to Chancellor](http://www.icaew.com/en/about-icaew/newsroom/press-releases/2015-press-releases/tax-receipts-provide-boost-to-chancellor)

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Institute of Chartered Accountants of Jamaica - Jamaica - Noticias

[Tax Compliance a Must for Economic Growth - Mahfood](http://icaj.org/overview/who-we-are/latest-news/564-tax-compliance-a-must-for-economic-growth-mahfood.html)

[Tax Relief On Capital Expenditure And Th…](http://icaj.org/overview/who-we-are/latest-news/576-tax-relief-on-capital-expenditure-and-the-riverton-dump.html)

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Institute of Public Accountants (IPA) - Australia –Noticias

[ZERO TAX RATE FOR PRODUCTIVITY'S SAKE](http://www.publicaccountants.org.au/resources/news-and-media/media-releases/zero-tax-rate-for-productivity-sake)

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International Accounting Standards Board (IASB) - Internacional - Noticias

[Summary of the IFRS Taxonomy™\* Consultative Group discussions now available](http://www.ifrs.org/Alerts/XBRL/Pages/summary-of-ITCG-April-discussions-available.aspx)

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International Bureau of Fiscal Documentation (IBFD) - Internacional –Noticias

[With Tax Explorer – Country Select, choose the countries of your business interest](http://www.ibfd.org/IBFD-Tax-Portal/News/Tax-Explorer-Country-Select-choose-countries-your-business-interest)

[Campaign launched to expand tax ‘safety net’ charities](http://www.ibfd.org/IBFD-Tax-Portal/News/Campaign-launched-expand-tax-safety-net-charities)

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Institut des Experts comptables et des Conseils fiscaux – Belgica – Noticias

[Tax governance and tax risk management in a post-BEPS world](http://www.iec-iab.be/fr/membres/publication/actualite/Institut/Pages/20150217-Tax-governance-and-tax-risk-management-in-a-post-BEPS-world.aspx)

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Instituto de Contabilidad y Auditoria de Cuentas (ICAC) - España - Noticias

[Valoración de los créditos fiscales a raíz de la modificación de los tipos impositivos introducida por la Ley 27/2014, de 27 de noviembre, del Impuesto sobre Sociedades.](http://www.icac.meh.es/Consultas/Boicac/ficha.aspx?hid=526)

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Instituto Nacional de Contadores Públicos de Colombia (INCP) - Colombia – Noticias

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KPMG Internacional - Internacional - Noticias

[LNG and FLNG industry experiencing new waves of tax issues](http://www.kpmg.com/Global/en/IssuesAndInsights/ArticlesPublications/Press-releases/Pages/lng-flng-experiencing-new-waves.aspx)

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Organization for Economic Co operation and Development (OECD) – Internacional – Notcias

[Colombia needs a comprehensive tax reform to boost investment and diversify the economy, OECD says](http://www.oecd.org/newsroom/colombia-needs-a-comprehensive-tax-reform-to-boost-investment-and-diversify-the-economy.htm)

[First steps towards implementation of OECD/G20 efforts against tax avoidance by multinationals](http://www.oecd.org/newsroom/first-steps-towards-implementation-of-oecd-g20-efforts-against-tax-avoidance-by-multinationals.htm)

[Latin America and the Caribbean: Tax revenues remain stable](http://www.oecd.org/newsroom/latinamerica-and-the-caribbean-tax-revenues-remain-stable.htm)

[OECD welcomes the European Commission Initiative on Tax Transparency](http://www.oecd.org/newsroom/oecd-welcomes-the-eu-commission-initiative-on-tax-transparency.htm)

[International community continues making major progress to end tax evasion](http://www.oecd.org/newsroom/international-community-continues-making-major-progress-to-end-tax-evasion.htm)

[OECD tax burdens on wages rising without tax rate increases](http://www.oecd.org/newsroom/oecd-tax-burdens-on-wages-rising-without-tax-rate-increases.htm)

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Rutgers Accounting Web - Estados Unidos de América - Noticias

[Automating the Process of Taxonomy Creation and Comparison of Taxonomy Structures](http://raw.rutgers.edu/docs/Innovations/AutomatingTaxonomyCreationVasu.pdf)

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Secretaría Distrital de Hacienda (Bogotá) - Colombia – Noticias

[Paga el impuesto predial con 10% de descuento](http://www.shd.gov.co/shd/predial-2015-descuento-video)

[Secretaría de Hacienda y Catastro, listos a resolver inquietudes sobre el predial](http://www.shd.gov.co/shd/sdh-catastro-resuelven-dudas)

[Las claves del ICA para 2015](http://www.shd.gov.co/shd/claves-ica-2015)

[Más de 1 millón de contribuyentes han pagado el impuesto predial con descuento](http://www.shd.gov.co/shd/Mas-de-un-millon-de-contribuyentes-han-pagado-el-impuesto-predial-con-descuento)

[Bogotá se beneficia con el pago del ICA](https://www.youtube.com/watch?v=hKlEiHXFDoU&feature=youtu.be)

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Smartpros - Estados Unidos de América - Noticias

[Tax becomes the talk of The Town, according to EY survey for 10th Annual Domestic Tax Conference](http://accounting.smartpros.com/x76443.xml)

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The CPA Journal - Estados Unidos de América – Articulos

[Laughing through Tax Season](http://viewer.zmags.com/publication/f1f0b5ef#/f1f0b5ef/13)

[Tax & Accounting Update](http://viewer.zmags.com/publication/f1f0b5ef#/f1f0b5ef/20)

[Navigating the Tax Aspects of Overseas Employees: How CPAs Can Help](http://viewer.zmags.com/publication/f1f0b5ef#/f1f0b5ef/60)

[Tax & Accounting Update](http://viewer.zmags.com/publication/a0f0b7eb#/a0f0b7eb/14)

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[XBRL GL Taxonomy Advances to “REC” Status](https://www.xbrl.org/news/xbrl-gl-taxonomy-advances-to-rec-status/)

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[2015 IFRS Taxonomy Released](https://www.xbrl.org/news/2015-ifrs-taxonomy-released/)

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LIBROS DESTACADOS DE TEORÍA E INVESTIGACIÓN CONTABLE:

**Twentieth-century Accounting Thinkers Edited by J. R. Edwards**

Muy pocos intententos se han hecho en la literatura contable, para valorar las contribuciones de los teóricos que han tenido una influencia importante en la orientación de la investigación y de la práctica. Escrtos por expertos, los estudios compilados en este libro proveen una guía única para comprender el desarrollo de la teoría y de la práctica de la contabilidad en regiones tan diversas como Estados Unidos, Japón y Europa.

657.09 T83T 1 BIBLIOTECA ALFONSO BORRERO CABAL, S.J Piso 2

**The Evolution of Behavioral Accounting Research Robert H. Ashton**

Este libro recolecta documentos que están descatalogados y son difíciles de conseguir, fuentes para el estudio de las implicaciones comportamentales de la contabilidad. Comienza con la monografía de 1952, El impacto de los presupuestos en la gente de Chris Argyris, considerado por muchos como el hito que marca el inicio de la investigación coportamental en contabilidad, seguido por una crítica del estado general de la investigación contable de 1960; la evaluación crítica de la investigación de Argyris y otros estudios comportamentales; la discusión de la actividad investigativa en los aspectos coportamentales de la contabilidad durante los años 60 y 70 y una perspectiva comprensiva sobre el desarrollo de la investigación coportamental de la contabilidad en los 80.

[En proceso de adquisición]

**The Development of Accounting Theory Michael Gaffikin, Michael Aitken**

Este libro es una obra fuente para el estudio comprensivo del desarrollo del pensamiento contable. Está diseñado para facilitar el estudio de los trabajos originales y para estimular el estudio a futuro de importantes antepsados de la teoría contable. Este libro incluye: teoría contable, conceptos contables de rentabilidad, contabilidad financiera y los fundamentos de la medición contable, evaluación contable y comportamiento económico.

[En proceso de adquisición]

**Papers on Accounting History Edited by Robert H. Parker**

Escritos durante veinte años, los artículos incluídos en este libro reflejan las circunstancias cambiantes alrededor del estudio de la historia de la contabildiad.

[En proceso de adquisición]

**Accounting Research Database By Bimal Prodhan, Fouad Al Najjar**

Este libro es una herramienta invaluable para quienes investigan la historia de la contabilidad, esta base de datos comprensiva, estructurada de una forma accessible, analiza alrededor de 1.200 artículos de cuatro revistas de gran importancia del Reino Unido y de Estados Unidos. Cada artículo (publicado originalmente entre 1976 y 1985) fue analizado de dos formas: primero, en las categorías empríca y conceptual, y sgundo, en una de veinte áreas temáticas. Las revistas incluídas en el análisis son: Journal of Accounting Research, The Accounting Review, Accounting and Business Research and Journal of Business Finance and Accounting. [En proceso de adquisición]

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**ÚLTIMOS NÚMEROS DE JOURNALS INTERNACIONALES:**

*[En este listado se incluyen números publicados durante el primer semestre del 2015 de las revistas académicas de contabilidad, auditoría y finanzas, indexadas por SCOPUS/ELSEVIER (*[*http://www.elsevier.com/solutions/scopus*](http://www.elsevier.com/solutions/scopus)*)]*

*NOTA EXPLICATIVA: La lista que se presenta a continuación contiene las tablas de contenido de las revistas, se presentan el nombre de la revista, el periodo en que se publicó, el volumen y el número, además de los títulos de los artículos y los nombres de sus autores, en ocasiones se incluyen las páginas que ocupan en la revista.*

*El link (generalmente se encuentra en el título del artículo, algunos casos están vinculados a [FULL TEXT]) llevará a la página de oficial de la revista, el acceso a los artículos dependerá de los permisos que tengan los usuarios vinculados a las diferentes instituciones, para los lectores de la Pontificia Universidad Javeriana se dispondrán tutoriales de acceso desde el Sistema de Bibliotecas de la Universidad Javeriana [PEGAR HIPERVÍNCULO AL DOMINIO QUE ALOJARÁ LOS TUTORIALES].*

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Abacus March 2015 Volume 51, Issue 1

[Colliding Worlds: Issues Relating to Language Translation in Accounting and Some Lessons from Other Disciplines (pages 1–36)](http://onlinelibrary.wiley.com/doi/10.1111/abac.12040/abstract)

Lisa Evans, Rachel Baskerville and Katariina Nara

[The Dividend Substitution Hypothesis: Australian Evidence (pages 37–62)](http://onlinelibrary.wiley.com/doi/10.1111/abac.12041/abstract)

Christine Brown, John Handley and James O'Day

[Earnings Surprises in Analysts' Forecasts, Mandatory Disclosure, and Share Repurchases (pages 63–85)](http://onlinelibrary.wiley.com/doi/10.1111/abac.12043/abstract)

Chi-Chun Liu and Ni-Yun Chen

[Non-linear Equity Valuation: An Empirical Analysis (pages 86–115)](http://onlinelibrary.wiley.com/doi/10.1111/abac.12044/abstract)

Hemantha S. B. Herath, A. William Richardson, Raafat R. Roubi and Mark Tippett

[The Purpose of Financial Reporting: The Case for Coherence in the Conceptual Framework and Standards (pages 116–141)](http://onlinelibrary.wiley.com/doi/10.1111/abac.12042/abstract)

David B. Sutton, Carolyn J. Cordery and Tony van Zijl

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Abacus June 2015 Volume 51, Issue 2

[Endogeneity in Accounting and Finance Research: Natural Experiments as a State-of-the-Art Solution (pages 143–168)](http://onlinelibrary.wiley.com/doi/10.1111/abac.12048/abstract)

Jennifer Gippel, Tom Smith and Yushu Zhu

[An Analysis of Concepts and Evidence on the Question of Whether IFRS Should be Conservative (pages 169–207)](http://onlinelibrary.wiley.com/doi/10.1111/abac.12049/abstract)

Richard Barker and Anne McGeachin

[Observability and Subjective Performance Measurement (pages 208–237)](http://onlinelibrary.wiley.com/doi/10.1111/abac.12050/abstract)

Neale G. O'Connor, F. Johnny Deng and Pan Fei

[Relating Context Variables to Participative Budgeting and Evaluative Use of Performance Measures: A Meta-analysis (pages 238–278)](http://onlinelibrary.wiley.com/doi/10.1111/abac.12046/abstract)

Klaus Derfuss

[Business Cycle and Management Earnings Forecasts (pages 279–310)](http://onlinelibrary.wiley.com/doi/10.1111/abac.12047/abstract)

Haiyan Jiang, Ahsan Habib and Rong Gong

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**Revista Española de Financiación y Contabilidad** [**Volume 44**](http://www.tandfonline.com/loi/refc20?open=44#vol_44)**, Issue 1, 2015**

[The effect of the financial crisis on the value of corporate diversification in Spanish firms](http://www.tandfonline.com/doi/full/10.1080/02102412.2014.982385" \l "abstract)

[Gabriel de la Fuente](http://www.tandfonline.com/action/doSearch?Contrib=de+la+Fuente%2C+G) & [Pilar Velasco](http://www.tandfonline.com/action/doSearch?Contrib=Velasco%2C+P) pages 1-23

[Calidad de la auditoría, Second-Tier y tamaño: su efecto en las empresas fracasadas no cotizadas españolas](http://www.tandfonline.com/doi/full/10.1080/02102412.2014.982386" \l "abstract)

[Inmaculada Aguiar-Díaz](http://www.tandfonline.com/action/doSearch?Contrib=Aguiar-D%C3%ADaz%2C+I) & [Nieves L. Díaz-Díaz](http://www.tandfonline.com/action/doSearch?Contrib=D%C3%ADaz-D%C3%ADaz%2C+N+L) pages 24-46

[The effects of budgetary knowledge and extrinsic motivation on the importance that managers attribute to their budgets](http://www.tandfonline.com/doi/full/10.1080/02102412.2014.987446" \l "abstract)

[Susana Gago-Rodríguez](http://www.tandfonline.com/action/doSearch?Contrib=Gago-Rodr%C3%ADguez%2C+S) & [Derek E. Purdy](http://www.tandfonline.com/action/doSearch?Contrib=Purdy%2C+D+E) pages 47-71

[Consecuencias de un cambio de CEO: efectos a largo plazo sobre el equipo directivo y el rendimiento de la empresa](http://www.tandfonline.com/doi/full/10.1080/02102412.2014.987447" \l "abstract)

[Marta Domínguez-de la Concha Castañeda](http://www.tandfonline.com/action/doSearch?Contrib=Dom%C3%ADnguez-de+la+Concha+Casta%C3%B1eda%2C+M) & [Lourdes Cauzo-Bottala](http://www.tandfonline.com/action/doSearch?Contrib=Cauzo-Bottala%2C+L) pages 72-96

[Los informes de rendimiento y la comparación social en los equipos: efectos sobre la cooperación](http://www.tandfonline.com/doi/full/10.1080/02102412.2014.996358" \l "abstract)

[Laura Gomez-Ruiz](http://www.tandfonline.com/action/doSearch?Contrib=Gomez-Ruiz%2C+L) pages 97-115

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[Segment disclosures under IFRS 8’s management approach: has segment reporting improved?](http://www.tandfonline.com/doi/full/10.1080/02102412.2014.987445" \l "abstract)

[Pablo Farías](http://www.tandfonline.com/action/doSearch?Contrib=Far%C3%ADas%2C+P) & [Ricardo Rodríguez](http://www.tandfonline.com/action/doSearch?Contrib=Rodr%C3%ADguez%2C+R) pages 117-133

[The pan-European holiday effect](http://www.tandfonline.com/doi/full/10.1080/02102412.2015.1016716" \l "abstract)

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[Elena Fernández-Rodríguez](http://www.tandfonline.com/action/doSearch?Contrib=Fern%C3%A1ndez-Rodr%C3%ADguez%2C+E) & [Antonio Martínez-Arias](http://www.tandfonline.com/action/doSearch?Contrib=Mart%C3%ADnez-Arias%2C+A) pages 180-207

[El comportamiento de las empresas familiares frente al Mercado Alternativo Bursátil (MAB): evidencia empírica](http://www.tandfonline.com/doi/full/10.1080/02102412.2015.1006428" \l "abstract)

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Mark Bagnoli and Susan G. Watts

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[The co-movement and causality between the U.S. housing and stock markets in the time and frequency domains](http://www.sciencedirect.com/science/article/pii/S1059056015000507)

Xiao-Lin Li, Tsangyao Chang, Stephen M. Miller, Mehmet Balcilar, Rangan Gupta Pages 220-233

[Exchange listing type and firm financial reporting behavior](http://www.sciencedirect.com/science/article/pii/S1059056015000520)

Wen-Chun Lin, Tsai-Ling Liao Pages 234-249

[Taxation of labour, product varieties and skilled–unskilled wage inequality: Short run versus long run](http://www.sciencedirect.com/science/article/pii/S1059056015000532)

Sizhong Sun, Sajid Anwar Pages 250-257

[Financial policy and insurance development: Do financial reforms matter and how?](http://www.sciencedirect.com/science/article/pii/S1059056015000568)

Chien-Chiang Lee, Chi-Hung Chang Pages 258-278

[An analysis of policy harmonization on privatization and trade liberalization](http://www.sciencedirect.com/science/article/pii/S1059056015000544)

Chia-Chi Wang, Jiunn-Rong Chiou Pages 279-290

[An alternative view of the US price–dividend ratio dynamics](http://www.sciencedirect.com/science/article/pii/S105905601500057X)

Juan M. Londono, Marta Regúlez, Jesús Vázquez Pages 291-307

[Intertemporal risk–return relationships in bull and bear markets](http://www.sciencedirect.com/science/article/pii/S1059056015000611)

Shue-Jen Wu, Wei-Ming Lee Pages 308-325

[The effects of business cycle and debt maturity on a firm's investment and default decisions](http://www.sciencedirect.com/science/article/pii/S105905601500060X)

Haejun Jeon, Michi Nishihara Pages 326-351

[Determinants of systemic risk and information dissemination](http://www.sciencedirect.com/science/article/pii/S1059056015000647)

Marcelo Bianconi, Xiaxin Hua, Chih Ming Tan Pages 352-368

[On the directional accuracy of forecasts of emerging market exchange rates](http://www.sciencedirect.com/science/article/pii/S1059056015000556)

Christian Pierdzioch, Jan-Christoph Rülke Pages 369-376

[Common macroeconomic shocks and business cycle fluctuations in Euro area countries](http://www.sciencedirect.com/science/article/pii/S1059056015000581)

Antonella Cavallo, Antonio Ribba Pages 377-392

[Equity premia and state-dependent risks](http://www.sciencedirect.com/science/article/pii/S1059056015000623)

Mohammed Bouaddi, Denis Larocque, Michel Normandin Pages 393-409

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[A continuación se presentan programas de posgrado relacionados con la contabilidad de diferentes partes del mundo, con esto se pretende mostrar algunas propuestas académicas institucionales tendientes a fortalecer la disciplina contable, además de incentivar los posibles destinos universitarios de egresados y docentes]

Maestrías en Contabilidad ofrecidas en Colombia

[Maestría en Ciencias Contables (Universidad de Antioquia)](http://www.udea.edu.co/wps/portal/udea/web/inicio/institucional/unidades-academicas/facultades/ciencias-economicas/programas-academicos/programas-posgrado/contenido/asmenulateral/maestria-ciencias-contables/!ut/p/z1/3ZVdb9owFIb_SrlI7oKdLxomRVOWwroOSr9gkJvKcRxwl8Sp7ZRuv342XVHpKAiJq0VC_jjveR0_OTqABExBUqEnOkeSsgoVaj1LOvdBN3bsyIODrzcXMYw6cdQ7vZ2c29888GOHwJ7EPkgOyh-d9wMl8KKu2x3Ztz37wHz43fZhdN27urwbxVdnF86-_AlIQIIrWcsFmNWMS1Q0GUEGRGJztWAleZ3TSkgqG7xiZMCmohnKiLAQVkNJMRJalSPcFFIHDIgpqTBF4oRgVrWw20rdv7qaszlHpQrpbB1CXRVib0InGTmpmVDzjCkrVkmiTmT6jJJUTYEk4fo9SkSE5BRZr6dZWovSggh9yxrTDMwynAewg33Lw25geU5qW13op1aAMjdAqUMyx9_5VVfYNFX4wRNBlZ_sAu8MTncK7MmZs0egK2uXoD_svBdsqa1NQQCDviqeu0HPGw8hHP1zxJbq2kdipkiefkgycsDtgZ9mj6F7ZMNr79iG9rENj33lDjy2oX-w4cW-vqUas8OH8XCubJFcWLTKGZiuewOYbvQGMN3VG5QXfXh8TCLVCbXBswTT_7gVKrbzgqUv_25RlbqBgshJTjjh7Yar7YWU9ScDGnC5XLbnjM0L0sasVNfjxWeBQmlyLMMH8zE0ieA4FKZgDcckXJLUxFnomE8kC2Ecs-v-Q_TFVGmh9jRsNzJsp69_2lpDbJOsUearrVro4QW2nq0g6wBJ9UArqji_zN5S18ot3NX2G-5qtWahybO1aI19ncze7dfbSC2YUHWySQjU5Xg8LgP3l_XzpnfTyy8vLZQG0PXrp993eVneq41kdjXIh9KfRa3WHxwFmhM!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?urile=wcm%3Apath%3A%2FPortalUdeA%2FasPortalUdeA%2FasHomeUdeA%2FasInstitucional%2Funidades-academicas%2FasFacultades%2FCiencias%20Econ!c3!b3micas%2FProgramas%20acad!c3!a9micos%2FPrograma%20de%20posgrado%2FContenido%2FasMenuLateral%2Fmaestria-ciencias-contables)

Objetivo: Contribuir con la generación y transferencia de un fuerte conocimiento contable, que permita gestionar procesos de planificación contable en el país, así como procesos de investigación e innovación científica y tecnológica para la resolución de problemas concretos que pueden ser resueltos desde el conocimiento contable y sus saberes correlacionales.

[Maestría en Contabilidad (Universidad de Medellín)](http://www.udem.edu.co/index.php/2012-10-12-13-51-40/2012-10-12-13-52-01/contabilidad?showall=&limitstart=)

OBJETIVO: brindar a sus estudiantes un enfoque integral, que abarque niveles de conocimiento científico, tecnológico y técnico desde una perspectiva investigativa, de modo que comprenda los diversos ámbitos de la actividad contable.

[Maestría en Contabilidad (Universidad del Valle)](http://administracion.univalle.edu.co/Programas/Maestrias/magisContProf.php?what=1)

Objetivo

Formar Contadores Públicos capaces de liderar y gestionar procesos contables inmersos en entornos globales, competitivos y dinámicos, manteniendo siempre al ser humano como eje fundamental y razón última de todas las organizaciones empresariales y/o sociales.

Impulsar el ejercicio ético de la profesión contable a través del estudio interdisciplinario que ofrecen las ciencias sociales.

[Maestría en Contabilidad (Universidad Libre)](http://www.unilibre.edu.co/CienciasEconomicas/historico-de-noticias/83-maestria-en-contabilidad)

OBJETIVO

Formar líderes integrales, competentes para construir, intercambiar y aplicar conocimientos relacionados con las ciencias contables y financieras.

[Maestría en Contabilidad y Finanzas (Universidad del Cauca)](http://www.unicauca.edu.co/versionP/Posgrados/Programas%20de%20posgrado/Maestr%C3%ADa%20en%20Contabilidad%20y%20Finanzas)

Objetivo

Contribuir con la formación avanzada de profesionales en las disciplinas contable, económica, administrativa, de las ingenierías y afines, para el desarrollo de la investigación, aplicación e intervención contable y financiera en los procesos de desarrollo y posicionamiento organizacional.

[Maestría en Contabilidad & Finanzas (Universidad Nacional de Colombia)](http://www.fce.unal.edu.co/mcf/)

OBJETIVOS

Plan de Investigación:

- Presentar a los estudiantes los desarrollos académicos avanzados sobre la Teoría Contable, los Sistemas de Control y las Finanzas. - Facilitar el desarrollo de una crítica rigurosa en relación con las teorías de la Contabilidad, del Control y las Finanzas, que se traduzcan en productos académicos de impacto. - Propiciar los espacios de reflexión y estudio sobre la regulación contable, financiera y de control, en el contexto nacional e internacional. - Promover el desarrollo de líneas de trabajo académico vinculadas a grupos de investigación y a programas de formación doctoral.

Plan de Profundización:

- Proveer herramientas conceptuales e instrumentales que permitan diseñar, implementar y evaluar sistemas de información contable, financiero y de control de gestión. - Proveer herramientas conceptuales e instrumentales que faciliten una adecuada gestión financiera de las organizaciones. - Generar habilidades para la toma de decisiones asociada a los sistemas de información, los mecanismos de control empresarial y los vínculos entre los mercados financieros y las organizaciones.

Maestrías en Auditoría ofrecidas en América Latina

[Maestría en Auditoría (Universidad Veracruzana - México)](https://www.uv.mx/mauditoria)

OBJETIVO: Formar maestros en auditoría que se desempeñen como auditores internos y externos, consultores o como altos directivos de entidades, así como académicos, capacitados en la aplicación y generación de conocimientos en auditoría para apoyar en la solución a los distintos problemas económicos, financieros y de información que se presentan en las entidades.

[Maestría en Auditoría (Universidad del Pacífico - Perú)](http://www.up.edu.pe/maestrias/auditoria/)

​​Objetivo Desarrollar habilidades y competencias de los participantes para que con su aporte profesional agreguen valor a la empresa, sirvan mejor al interés público y mejoren su competitividad profesional.

Doctorados en Contabilidad ofrecidos en Ibero América

[Doctorado en Contaduría (Universidad Autónoma de Nuevo León- México)](http://www.uanl.mx/oferta/doctorado-en-contaduria.html)

El investigador es capaz de aplicar métodos de investigación avanzada, para crear modelos originales en el campo contable-financiero con alto rigor científico, que genere nuevo conocimiento en el área y apoye la toma de decisiones de alto nivel.

[Doctorado en Contabilidad y Finanzas (Universidad de Zaragoza- España)](http://155.210.12.154/acad/doctorado/eDoctorados.php?id=152&p=1)

El objetivo es ofrecer una formación avanzada para que nuestros alumnos puedan abordar con éxito la investigación en contabilidad y finanzas en el contexto socio-económico actual.

[Doctorado en Contabilidad (Universidad de Valencia- España)](http://www.uv.es/uvweb/college/es/doctoral-studies-alphabetically-sorted/programa-de-doctorado-en-contabilidad-1285847081546/Titulacio.html?id=1285853737287)

El objetivo del programa de doctorado de “Contabilidad” es la formación avanzada en técnicas de investigación en esta materia; consiste, fundamentalmente, en que el estudiante, siendo conocedor de los trabajos seminales y las principales líneas de investigación de dicho campo, sea capaz de evaluar la idoneidad de los diferentes métodos de investigación que se pueden utilizar en el área contable y de valorar críticamente los resultados obtenidos. Mediante las actividades formativas, el estudiante deberá familiarizarse con los requerimientos fundamentales que requiere un trabajo de investigación (estructura, metodología, y aspectos formales), para concluir el periodo de investigación mediante la presentación de una tesis doctoral consistente en la realización de un trabajo original en su área de especialización.

[Doctorado en Auditoría y Contabilidad (Universidad Complutense de Madrid-España)](https://www.ucm.es/data/cont/docs/362-2013-10-23-programa%20de%20doctorado%20auditoria%20y%20contabilidad.pdf)

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Asociación Bancaria y de Entidades Financieras de Colombia (ASOBANCARIA)

INFORME SEMANAL DE REGULACIÓN [Edición 572](http://www.asobancaria.com/portal/pls/portal/docs/1/4550743.PDF)

INFORME SEMANAL DE REGULACIÓN [Edición 571](http://www.asobancaria.com/portal/pls/portal/docs/1/4546743.PDF)

INFORME SEMANAL DE REGULACIÓN [Edición 570](http://www.asobancaria.com/portal/pls/portal/docs/1/4542749.PDF)

INFORME SEMANAL DE REGULACIÓN [Edición 569](http://www.asobancaria.com/portal/pls/portal/docs/1/4536740.PDF)

INFORME SEMANAL DE REGULACIÓN [Edición 568](http://www.asobancaria.com/portal/pls/portal/docs/1/4528765.PDF)

INFORME SEMANAL DE REGULACIÓN [Edición 567](http://www.asobancaria.com/portal/pls/portal/docs/1/4526741.PDF)

INFORME SEMANAL DE REGULACIÓN [Edición 566](http://www.asobancaria.com/portal/pls/portal/docs/1/4518740.PDF)

INFORME SEMANAL DE REGULACIÓN [Edición 565](http://www.asobancaria.com/portal/pls/portal/docs/1/4508743.PDF)

INFORME SEMANAL DE REGULACIÓN [Edición 564](http://www.asobancaria.com/portal/pls/portal/docs/1/4508742.PDF)

INFORME SEMANAL DE REGULACIÓN [Edición 563](http://www.asobancaria.com/portal/pls/portal/docs/1/4500768.PDF)

INFORME SEMANAL DE REGULACIÓN [Edición 562](http://www.asobancaria.com/portal/pls/portal/docs/1/4496740.PDF)

INFORME SEMANAL DE REGULACIÓN [Edición 561](http://www.asobancaria.com/portal/pls/portal/docs/1/4490741.PDF)

INFORME SEMANAL DE REGULACIÓN [Edición 560](http://www.asobancaria.com/portal/pls/portal/docs/1/4484749.PDF)

INFORME SEMANAL DE REGULACIÓN [Edición 559](http://www.asobancaria.com/portal/pls/portal/docs/1/4480744.PDF)

INFORME SEMANAL DE REGULACIÓN [Edición 558](http://www.asobancaria.com/portal/pls/portal/docs/1/4472740.PDF)

INFORME SEMANAL DE REGULACIÓN [Edición 557](http://www.asobancaria.com/portal/pls/portal/docs/1/4464742.PDF)

INFORME SEMANAL DE REGULACIÓN [Edición 556](http://www.asobancaria.com/portal/pls/portal/docs/1/4462740.PDF)

INFORME SEMANAL DE REGULACIÓN [Edición 555](http://www.asobancaria.com/portal/pls/portal/docs/1/4456743.PDF)

INFORME SEMANAL DE REGULACIÓN [Edición 554](http://www.asobancaria.com/portal/pls/portal/docs/1/4450745.PDF)

INFORME SEMANAL DE REGULACIÓN [Edición 553](http://www.asobancaria.com/portal/pls/portal/docs/1/4444743.PDF)

INFORME SEMANAL DE REGULACIÓN [Edición 552](http://www.asobancaria.com/portal/pls/portal/docs/1/4440746.PDF)

INFORME SEMANAL DE REGULACIÓN [Edición 551](http://www.asobancaria.com/portal/pls/portal/docs/1/4436747.PDF)

INFORME SEMANAL DE REGULACIÓN [Edición 550](http://www.asobancaria.com/portal/pls/portal/docs/1/4430740.PDF)

INFORME SEMANAL DE REGULACIÓN [Edición 549](http://www.asobancaria.com/portal/pls/portal/docs/1/4422747.PDF)

INFORME SEMANAL DE REGULACIÓN [Edición 548](http://www.asobancaria.com/portal/pls/portal/docs/1/4420746.PDF)

INFORME SEMANAL DE REGULACIÓN [Edición 547](http://www.asobancaria.com/portal/pls/portal/docs/1/4416752.PDF)

INFORME SEMANAL DE REGULACIÓN [Edición 546](http://www.asobancaria.com/portal/pls/portal/docs/1/4414952.PDF)

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Banco de la República

[Una historia exhaustiva de la regulación](http://www.banrep.gov.co/es/borrador-887) financiera en Colombia

[Nueva Cartilla](http://www.banrep.gov.co/es/novedades-04-02-2015) de Cambios Internacionales

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Consejo Técnico de la Contaduría Pública

Expidieron el marco técnico normativo de las [Normas de Aseguramiento de la Información (NAI).](http://www.ctcp.gov.co/index!.php?NEWS_ID=468)

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Contaduría General de la Nación

[Colombia y Estados Unidos firman Acuerdo](http://www.contaduria.gov.co/wps/portal/internetes/home/internet/contaduria/historico-noticias/noticias2015/54fbd37a-c1e0-450e-91c4-4f3242cc77eb/!ut/p/b1/lZDJkqJAAES_pT-gmwIKCo4gi-xLVSFwMRCEBkWxFRC-fpzDzK2jZ_KWEe8dMpmcSZn8UkxtUzza66U4_-65uAdiEAvUoDgSdBEoCse6GuX5YMu_gOwF8AACIKmxqEmJDCxNd5VERGATsf_pC6768gkmkeHpnIS4f_P_AhZyeWDFIdYiiviNg37yd0zalfNTu1uzpmsx4LCHHGwrbbgt1CMNevikJ9Zwt4ZM3WrszD3cLkWGTY5X4RyEiFRxxtfLWMxyF4Kc2niUAssik1fklwN1bpc5-CTxdEgjr7_kWTPoQ7rx9uv7keWEMq8STdCBGcq3hzStcpNUVBXmP7u-iQJ-2mUzeXvoP-ay_wAfEuIhK0JZEhCEPJKYpMsg0q7erOtxCGUbKjigVXBeFd0iX3HZuYEZrpsi4qTKOUPhJnymK8180fXWwTlpyjS-Jx4SW1GhZd1wh8YmnW2qm3iCJweqbaY-so7I610dnG5aiVF-qfdGK_etoVcjnistiarZEsN8HFBi4APd3rTbIrEOPl8eD9MHsXyAQKy4kc9Po7sek7Qdzk-3vi43MdDNmuufVyxhte5vVk7u7xOqp_tmWrJ017y9MdnrIPTtQYLAECYFcI-7ZbDW0xp3a8Ri-nA8koesDjiipZFPdBb7O9bXZw6QxPbWbPHoEPhdFZLKDaskpqqixtXRCxl_e-2PzNBTSidXmPxa-QXmGHkn/dl4/d5/L2dBISEvZ0FBIS9nQSEh/) de Intercambio de Información con propósitos tributarios

Avances en el proyecto de [Regulación Contable Pública](http://www.contaduria.gov.co/wps/portal/internetes/home/internet/contaduria/historico-noticias/noticias2015/d3bdb8d5-8226-4f1d-9911-c91328faa81f/!ut/p/b1/hZDJsqJAFES_5X2AUkAVyBIZHpPMk2wIQBkKEVEQ8OtbF73ohdF3lzdORmQmkRAxkVyzZ1NlY9Nfs8tHJ0wKGMtFgRx4DpIYwPMUaYgBTVsK_QaOH-DL8eBfP4UAfD8RyUHXpIANiYiIcTEv4kOdRUl0AeUdpKEINM9Wsn3ZUm27BC0pG4rMDR164N8U2rul1u7xSenkdRfYeXzyh4iZUGODeIPVej6jpsECsx5swdvkLkLelI46X3otf636g-6XkiiAIl3oeL3HxjCcVEta0jEcN_QdLqsyhX97fQ_-n11Mpe_OxPGNsV8xhAifiAFMPbze1Ff7cjGYF7-9aY-2Wsg8mA_Y8M2gffnmLzmKDiAlijJFh3q0teEbzuybtn0K3WDPi4sRVymhEUmTd9u56LZgu2NpSDKQ2yEWQprdESE-QvSZWpZcG3LG0a9qnbEq5EiN-MSl3OIyURZtwiBULtS9k3Nr7nwyWpT5crX3IwWQVd9MvSp5biNX2msNbzMOKigU-XyJ9EzQVxSdqESxjaHcAxz0wBNxUMJKu8aGM-F-qsc89FZSsU_CwqwsyNWoA6sjhYndT5wk4IO-HtmCUqnx7EddWjS9-pwuxnkoVplvQsO9zDePzRYrER8p4p402NehX6_8zw9x64KnAbPN8S3-AL-P5LU!/dl4/d5/L2dBISEvZ0FBIS9nQSEh/) hacia Estándares Contables de Información Financiera

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Junta Central de Contadores

[Resolución 051 de 2015](https://www.jcc.gov.co/images/pdfs/normatividad/resoluciones/Resolucion_051_de_2015.pdf) Por la cual se imparten las instrucciones y requisitos para el trámite de solicitudes de conceptos sobre el ejercicio de la profesión contable por parte de extranjeros

[Resolución 1780 de 2014](https://www.jcc.gov.co/images/pdfs/normatividad/resoluciones/Resolucion_1780_de_2014.pdf)  Por la cual se fijan los valores de la Tarjeta Profesional de Contadores Públicos, de la Tarjeta de Registro para las entidades prestadoras de servicios propios de la ciencia contable como profesión liberal, y de los Certificados de Vigencia de Inspección y de Antecedentes Disciplinarios de Personas Naturales y de Personas jurídicas, para el año 2015.

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Samuel Mantilla

[IASB acaba de publicar (21 Mayo 2015) las enmiendas](http://www.samantilla1.com/#!IFRSNIIF-para-Pymes-enmendado-2015/c128g/555dfc0a0cf298b2d3d43543) realizadas en el año 2015 al IFRS/NIIF para Pymes.

Prospectiva de la Revisoría Fiscal en Colombia En el contexto del [Decreto 0302 de 2015](http://media.wix.com/ugd/e8a62c_d8181442e1d84fe1abb89066dcd9e0db.pdf)

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Superintendencia de Puertos y Transporte

[Supertransporte respalda firma](http://www.supertransporte.gov.co/index.php/268-supertransporte-respalda-firma-de-pacto-de-transparencia) de pacto de transparencia

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Superintendencia de Servicios Públicos Domiciliarios

[Llamado a las empresas prestadoras](http://www.superservicios.gov.co/Sala-de-prensa/Comunicados/En-mesa-tecnica-en-Manizales-Superservicios-acordo-doce-compromisos-con-empresas-prestadoras) para que formulen oportunamente los planes de contingencia dentro de la gestión del riesgo.

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Superintendencia de Sociedades

[Proyecto de ley que sanciona con multas](http://www.supersociedades.gov.co/noticias/Paginas/2015/Reino-Unido-destaca-impulso-de-la-SuperSociedades-en-Proyecto-de-Ley-sanciona-el-soborno-transnacional.aspx) de hasta 200.000 salarios mínimos a las empresas que sobornen a un servidor público extranjero.

[Lo que usted debe saber](http://www.supersociedades.gov.co/noticias/Paginas/2015/INSTRUCTIVO.aspx) sobre las NIIF

[SuperSociedades publica estados financieros](http://www.supersociedades.gov.co/noticias/Paginas/2015/SuperSociedades-publica-estados-financieros-de-las-25-515-empresas-del-sector-real-de-2014.aspx) de las 25.515 empresas del sector real de 2014

[SuperSociedades sancionó](http://www.supersociedades.gov.co/noticias/Paginas/2015/SuperSociedades-sancion%C3%B3-al-representante-legal-y-al-revisor-fiscal-de-Gr%C3%A1ficas-San-Mart%C3%ADn.aspx) al representante legal y al revisor fiscal de Gráficas San Martín

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Superintendencia Financiera de Colombia

[Proyecto](https://www.superfinanciera.gov.co/descargas?com=institucional&name=pubFile1013355&downloadname=proynorma07_15.doc) de Circular Externa: Por medio de la cual se establece el Formato de Presentación del ESFA para las entidades del Grupo 1 bajo NIIF con plazo de Grupo 2.

[Proyecto](https://www.superfinanciera.gov.co/descargas?com=institucional&name=pubFile1013352&downloadname=proynorma06_15.doc) de Circular Externa: Por medio de la cual se establece el Formato de Presentación del Estado de Situación Financiera de Apertura (ESFA) para las entidades del Grupo 2 bajo NIIF.

[Proyecto](https://www.superfinanciera.gov.co/descargas?com=institucional&name=pubFile1013351&downloadname=proynorma05_15.doc) de Circular Externa. Mediante la cual se ajustan las instrucciones a los establecimientos de crédito que hacen parte del Grupo 1 que deben aplicar las NIIF a partir del 1 de enero de 2015, relacionadas con cartera y Decreto 2654 de 2014, crédito de consumo de bajo monto. .

[Circular externa 011](https://www.superfinanciera.gov.co/descargas?com=institucional&name=pubFile1013196&downloadname=ce011_15.doc) Mayo 27 Modifica la Circular 007 de 2015 referida al reporte en lenguaje XBRL (eXtensible Business Reporting Language) de los Estados Financieros Intermedios y de Fin de Ejercicio (Individuales o Separados y Consolidados bajo NIIF).

[Circular 007](https://www.superfinanciera.gov.co/descargas?com=institucional&name=pubFile1012583&downloadname=ce007_15.doc) Abril 06 Imparte instrucciones para el reporte en lenguaje XBRL (eXtensible Business Reporting Language) de los Estados Financieros Intermedios y de Cierre (Individuales y/o Separados y Consolidados bajo NIIF). [Anexo](https://www.superfinanciera.gov.co/descargas?com=institucional&name=pubFile1012573&downloadname=ance007_15.zip).

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Journal of Accountancy

[SEC upgrades EDGAR, drops 2013 GAAP taxonomy support for XBRL](http://journalofaccountancy.com/news/2015/jun/sec-upgrades-edgar-database-201512511.html)

The SEC released a new version of EDGAR that no longer supports the 2013 taxonomy for the tagging of financial report data using extensible business reporting language. June 17, 2015

[Tax industry and IRS team up to fight identity theft refund fraud](http://journalofaccountancy.com/news/2015/jun/identity-theft-tax-refund-fraud-201512494.html)

The IRS announced that it agreed to partner with a number of tax preparation firms, state tax administrators, and other interested parties to fight identity theft refund fraud. June 12, 2015

[Expanded IRS online services put taxpayer information at risk, Senate committee told](http://journalofaccountancy.com/news/2015/jun/irs-get-transcript-app-data-breach-201512432.html)

IRS Commissioner John Koskinen revealed more details about the theft of 100,000 taxpayers’ data through the Get Transcript system.

June 2, 2015

[Experts warn of cybersecurity ‘storm’: Technology round table, part 2](http://journalofaccountancy.com/issues/2015/jun/cybersecurity-accounting-firms.html)

In the second of two parts, the tone at the fourth annual JofA accounting technology round table turns tense as the experts discuss the cybersecurity vulnerabilities they see in the accounting profession.

June 1, 2015

[Scanning the scanner market](http://journalofaccountancy.com/issues/2015/jun/scanners-for-cpas.html)

A monthly look at mobile apps that can make the CPA's job and life better. This month: Coinbase and IRS2Go.

June 1, 2015

[Expanding your app-titude](http://journalofaccountancy.com/issues/2015/jun/apps-for-cpas-coinbase-irs2go.html)

A monthly look at mobile apps that can make the CPA's job and life better. This month: Coinbase and IRS2Go.

June 1, 2015

[Due diligence with CPA firm subcontractors](http://journalofaccountancy.com/issues/2015/jun/subcontractor-due-diligence.html)

The legal and professional responsibilities of a CPA firm related to privacy of client data also extend to the actions of their subcontractors.

June 1, 2015

[Make it fit](http://journalofaccountancy.com/issues/2015/jun/fitness-trackers.html)

Q: Can you recommend some decent fitness apps to install on my smartphone?

June 1, 2015

[PowerPoint trumps Word](http://journalofaccountancy.com/issues/2015/jun/powerpoint-photo-album-tool.html)

As an alternative to organizing your photos in Word, you could instead organize them using PowerPoint’s built-in Photo Album tool.

June 1, 2015

[Resizing your home](http://journalofaccountancy.com/issues/2015/jun/resizing-images-in-microsoft-word.html)

Q: Is it possible in Word 2013 to simultaneously resize a large number of photos and then rotate those photos that need rotating?

June 1, 2015

[The future of marketing: Thriving in a digital world](http://journalofaccountancy.com/issues/2015/jun/cpa-firm-digital-marketing.html)

Learn how digital marketing techniques such as social media and content marketing can work side by side with traditional referral marketing to broaden your pool of potential clients and convert online browsers to customers.

May 26, 2015

[Thieves access IRS Get Transcript app, 100,000 accounts compromised](http://journalofaccountancy.com/news/2015/may/irs-get-transcript-app-hack-201512393.html)

The criminals attempted to hack as many as 200,000 accounts. The IRS is notifying affected taxpayers and has launched a criminal investigation.

May 15, 2015

[Cyber concerns show no signs of cooling off, former Homeland Security chief says](http://journalofaccountancy.com/news/2015/may/tom-ridge-cyber-security-201512345.html)

The digital sun will never set, which means that digital threats to business and government will only grow in the future, Tom Ridge said Friday.

May 4, 2015

[New ways of thinking vital for accountants, but so are old-school values](http://journalofaccountancy.com/news/2015/may/accounting-values-daniel-burrus-201512265.html)

Author Daniel Burrus said accountants have to keep up with technology’s effect on the business environment in which they operate, but they also need to remember that personal relationships are critical.

May 1, 2015

[7 ways CFOs can keep up with rapid changes in technology](http://journalofaccountancy.com/news/2015/may/accounting-finance-technology-201512262.html)

The relentless pressure to stay current with continuously evolving technologies has emerged as the chief source of stress on corporate finance teams, according to a new survey.

April 21, 2015

[As cyberbreaches rise, consumers alter spending, browsing habits](http://journalofaccountancy.com/news/2015/apr/information-security-breaches-201512179.html)

The percentage of Americans who have fallen prey to an information security breach has risen to 25% from 11% the previous year, a new AICPA survey found.

April 16, 2015

[CPAs select security as top technology priority](http://journalofaccountancy.com/news/2015/apr/technology-security-cpa-firms-201512151.html)

A steady stream of high-profile cybercrimes involving corporate and customer data has captured the attention of North American accounting professionals, who ranked IT security as their top technology priority.

April 13, 2015

[Data analytics helps auditors gain deep insight](http://journalofaccountancy.com/issues/2015/apr/data-analytics-for-auditors.html)

Advances in data analytics allow financial statement auditors to get more in-depth information about their clients’ businesses. Technological advances have the potential to change the audit landscape considerably, but mechanization appears unlikely to reduce the need for skilled auditors.

April 13, 2015

[Driving faster decisions](http://journalofaccountancy.com/issues/2015/apr/data-driven-auditing.html)

Continuous monitoring and continuous auditing through data analytics provide internal audit with significant opportunities to provide added value to organizations. As these data-driven techniques grow in popularity, find out how the Hewlett-Packard Co. has used them to drive improvement.

April 13, 2015

[Delve into this](http://journalofaccountancy.com/issues/2015/apr/office-delve.html)

Tips for using Office Delve for file management.

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April 13, 2015

[Beyond spreadsheets: Technology round table, part 1](http://journalofaccountancy.com/issues/2015/apr/accounting-technology-round-table-part-1.html)

The fourth annual JofA accounting technology round table gathers three of the top tech gurus in accounting to address issues such as the future of the spreadsheet, whether Excel will still rule, and what devices CPAs should have in their computer bag.

April 13, 2015

[My favorite quotes](http://journalofaccountancy.com/issues/2015/apr/msn-money-central-stock-query.html)

How to restore the stock quote query functionality in MSN MoneyCentral Stock Query.

April 13, 2015

[Send cash so I'll know you are OK](http://journalofaccountancy.com/issues/2015/apr/paypal-venmo-app.html)

Is there an electronic payment solution for reimbursing friends or giving money to my children so I don’t have to carry as much cash, and also so I can track my personal transactions?

April 13, 2015

[Carlton's pondering](http://journalofaccountancy.com/issues/2015/apr/carlton-pondering-calculators.html)

Why is it that as CPAs we mastered the 10-key calculator with number pads numbered from the bottom up, but our smartphones display number pads numbered from the top down?

March 20, 2015

[Accountants prefer problem-solving over number crunching, survey says](http://journalofaccountancy.com/news/2015/mar/accounting-skills-problem-solving-201511998.html)

Accounting and finance professionals said solving problems gives them the most career satisfaction, ahead of working with numbers, according to a new survey.

March 9, 2015

[GAAP taxonomy adopted by SEC](http://journalofaccountancy.com/news/2015/mar/2015-gaap-taxonomy-201511933.html)

The 2015 GAAP financial reporting taxonomy has been adopted by the Securities and Exchange Commission and will be supported immediately. The taxonomy is a set of computer-readable tags for data included in financial statements.

March 1, 2015

[Weird Word tip](http://journalofaccountancy.com/issues/2015/mar/weird-word-tips.html)

You can select a specific rectangular block of text in Word by pressing the Alt key, dragging an area with your mouse cursor on your Word document, and then copying and pasting the results.

March 1, 2015

[Will the next Windows be a 10?](http://journalofaccountancy.com/issues/2015/mar/windows-10-release.html)

We want to upgrade our older computers. Should we wait for the next edition of Windows to ship, and if so, what new features can we expect?

March 1, 2015

[Hover pictures](http://journalofaccountancy.com/issues/2015/mar/pop-up-pictures-in-excel.html)

I maintain an organizational chart in Excel, and I’d like to know if it is possible to have a picture of each employee pop up when I hover over his or her name?

March 1, 2015

[Free backup gets easier](http://journalofaccountancy.com/issues/2015/mar/windows-file-history-backup.html)

Windows 8/8.1 includes a new backup solution called File History. Here's how to set it up.

March 1, 2015

[A defining moment](http://journalofaccountancy.com/issues/2015/mar/dictionary-in-microsoft-word.html)

I know that Word 2013 contains a thesaurus that can be accessed by selecting a word and clicking Shift+F7, but is there a similar function for accessing the definition of a word?

March 1, 2015

[Don't make it count](http://journalofaccountancy.com/issues/2015/mar/excel-pivottable-count-function.html)

My Excel 2013 PivotTables sometimes default to using the COUNT function instead of the SUM function. Is there a setting adjustment that will always make SUM the default PivotTable result?

March 1, 2015

[Technology](http://journalofaccountancy.com/issues/2015/mar/technology.html)

CPA firms have a long way to go before they are making effective use of social media, according to a new survey report.

March 1, 2015

[Accounting firms moving slowly toward cloud](http://journalofaccountancy.com/issues/2015/mar/cloud-accounting-software-cpa-firms.html)

CPA firms have their eyes on the cloud, but most of their accounting software remains loaded on their own computers and servers. A new section of the 2014 AICPA PCPS Management of an Accounting Practice (MAP) Survey uncovers the who, what, how, and why of information technology decisions in public accounting.

March 1, 2015

[Expanding your app-titude](http://journalofaccountancy.com/issues/2015/mar/apps-for-cpas-mobileday-textgrabber.html)

MobileDay makes conference calls easier on the road … Lost in translation? Try Abbyy’s TextGrabber

March 1, 2015

[How small businesses can keep data secure](http://journalofaccountancy.com/issues/2015/mar/data-security-tips.html)

Lisa Traina, CPA/CITP, CGMA, president and owner of information technology security firm Traina & Associates, suggests ways for organizations with limited IT budgets to keep their data secure.

February 1, 2015

[Bringing analytics to life](http://journalofaccountancy.com/issues/2015/feb/big-data-analytics-management-accounting.html)

The use of analytics has been recognized as a crucial part of any decision-making process in businesses. The explosion in transactional and nontransactional data that organizations have access to has made the need for new tools and technologies vital for organizational success.

February 1, 2015

[Microsoft’s little-known anti-virus tool](http://journalofaccountancy.com/issues/2015/feb/windows-defender-microsoft-anti-virus-tool.html)

Microsoft provides a free built-in anti-virus solution called Windows Defender.

February 1, 2015

[Tech-no-phobes](http://journalofaccountancy.com/issues/2015/feb/technology-security.html)

The advantages of technologies may seem obvious to you and me, but not everyone agrees.

February 1, 2015

[Excel: Windows vs. Mac](http://journalofaccountancy.com/issues/2015/feb/excel-windows-vs-mac.html)

Our company uses Excel 2013 running on Windows, but one of our employees wants to switch to a Mac. If we allow him to do this, will his Mac-based Excel files be compatible with the rest of our office’s Windows users, and are there any specific differences between Excel for Mac and Excel for Windows?

February 1, 2015

[Expanding your app-titude](http://journalofaccountancy.com/issues/2015/feb/apps-for-cpas-slideshark-dropbox.html)

A monthly look at mobile apps that can make the CPA’s job and life better. This month: SlideShark makes PowerPoint on iPads less painful … Online storage/synchronization: Dropbox, et al.

January 30, 2015

[Apple nearly catches Samsung as smartphone sales soar](http://journalofaccountancy.com/news/2015/jan/apple-nearly-catches-samsung-201511718.html)

Strong demand for the new iPhone 6 and 6+ almost boosted Apple past Samsung in worldwide smartphone shipments.

January 28, 2015

[How to manage risks connected with the “internet of things”](http://journalofaccountancy.com/news/2015/jan/manage-risks-internet-of-things-201511705.html)

Although web-connected products and the “internet of things” provide opportunities for transformative growth, they also may carry substantial risks.

January 14, 2015

[Viewing cybersecurity through a COSO lens](http://journalofaccountancy.com/news/2015/jan/coso-internal-control-cybersecurity-201511638.html)

The principles outlined in a popular internal control framework can help organizations manage their cybersecurity.

January 1, 2015

[When clipboard freezes](http://journalofaccountancy.com/issues/2015/jan/when-windows-8-clipboard-freezes.html)

Occasionally my Windows 8 computer refuses to copy and paste additional content, and I find that I must reboot to restore the copy-and-paste functionality. Can you tell me how to avoid or fix this problem?

January 1, 2015

[Updating links in Excel](http://journalofaccountancy.com/issues/2015/jan/updating-links-in-excel.html)

Could a macro be used to update our workbook links automatically on a periodic basis?

January 1, 2015

[Forever snippy](http://journalofaccountancy.com/issues/2015/jan/print-screen-windows-8.html)

In Windows 8.1, pressing the PrintScreen button takes a snapshot of my desktop and saves it to my Windows Clipboard so I can paste the results into Word, Excel, or elsewhere; but how do I create a file image of my PrintScreen results?

January 1, 2015

[Scrubbing Facebook](http://journalofaccountancy.com/issues/2015/jan/facebook-privacy.html)

You don’t want your Facebook content to jeopardize potential job opportunities; therefore, you were wise to scour your Facebook page and remove obviously disparaging content, but this scrubbing measure might not be enough.

January 1, 2015

[Broken formulas](http://journalofaccountancy.com/issues/2015/jan/broken-excel-formulas.html)

In Excel, I use the CONCATENATE function to combine customer address information, but I would like the formula to display the results on separate lines in the same cell instead of just one line. Is there a way to accomplish this?

January 1, 2015

[Expanding your app-titude](http://journalofaccountancy.com/issues/2015/jan/expanding-your-app-titude.html)

Perch provides bird’s-eye view of the competition…Listen to the best articles with Umano

January 1, 2015

[How health care data security rules may affect you](http://journalofaccountancy.com/issues/2015/jan/health-care-data-security-rules.html)

CPAs must properly secure any patient health care data that may come into their possession, to avoid potentially severe civil and criminal penalties.

January 1, 2015

[Viewing cybersecurity through a COSO lens](http://journalofaccountancy.com/news/2015/jan/coso-internal-control-cybersecurity-201511638.html)

The principles outlined in a popular internal control framework can help organizations manage their cybersecurity.

January 14, 2015

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American Institute of Certified Public Accountants – AICPA

[AICPA Top Technology Initiatives Resource Index](http://www.aicpa.org/interestareas/informationtechnology/resources/toptechnologyinitiatives/pages/tti-survey-resource-index.aspx)

Survey: The Top Technology Initiatives Resource Index provides resources to address annual Top 10 priorities.

Published on June 30, 2015

[Security and Privacy](http://www.aicpa.org/interestareas/informationtechnology/resources/privacy/pages/default.aspx)

Overview: Security and Privacy encompasses the rights and obligations of individuals and organizations with respect to the collection, use, disclosure, and retention of personal information.

Published on June 30, 2015

[Information Management and Technology Assurance (IMTA) Membership](http://www.aicpa.org/interestareas/informationtechnology/membership/pages/default.aspx)

Overview: Membership in Information Management and Technology Assurance (IMTA) Division entitles you to premium content, resources, tools and networking opportunities you need to succeed.

Published on June 30, 2015

[CITP Credential Pricing](http://www.aicpa.org/interestareas/informationtechnology/membership/pages/citp-pricing.aspx)

Application: The CITP Credential Pricing provides information about credential fee pricing guidelines.

Published on June 30, 2015

[Generally Accepted Privacy Principles](http://www.aicpa.org/interestareas/informationtechnology/resources/privacy/generallyacceptedprivacyprinciples/pages/default.aspx)

Overview: The AICPA/CICA Privacy Task Force developed the Generally Accepted Privacy Principles (GAPP). This document supersedes the AICPA/CICA Privacy Framework.

Published on June 30, 2015

[Information Management and Technology Assurance (IMTA) Membership](http://www.aicpa.org/interestareas/informationtechnology/membership/pages/default.aspx)

Overview: Membership in Information Management and Technology Assurance (IMTA) Division entitles you to premium content, resources, tools and networking opportunities you need to succeed.

Published on June 30, 2015

[GAPP Principles and Criteria Table](http://www.aicpa.org/interestareas/informationtechnology/resources/privacy/generallyacceptedprivacyprinciples/downloadabledocuments/gapp-principles.pdf)

Guidance: This table contains the ten principles and 73 criteria of Generally Accepted Privacy Principles.

Published on June 30, 2015

[IMTA News - Current Issue](http://www.aicpa.org/interestareas/informationtechnology/newsandpublications/pages/imtanews.aspx)

Newsletter: This page features the IMTA Division's latest e-newsletter, IMTA News.

Published on June 26, 2015

[Information Management and Technology Assurance](http://www.aicpa.org/interestareas/informationtechnology/pages/informationtechnology.aspx)

Overview: An overview of the AICPA's Information Management and Technology Assurance section.

Published on June 26, 2015

[CITP Credential Referral Program](http://www.aicpa.org/interestareas/informationtechnology/membership/pages/citpreferral.aspx)

Overview: This page contains information about the CITP credential referral program.

Published on June 26, 2015

[CITP Examination](http://www.aicpa.org/interestareas/informationtechnology/membership/pages/citpexamination.aspx)

Overview: The CITP exam is available to CPAs attesting to their Information Management & Technology Assurance knowledge.

Published on June 24, 2015

[Service Organization Control Reporting](http://www.aicpa.org/interestareas/informationtechnology/resources/soc/pages/socreporting.aspx)

Article: Today, it is common for entities to outsource business tasks or functions to service organizations, even those that are core to an entity’s operations.

Published on June 23, 2015

[IMTA Executive Committee 2014-2015](http://www.aicpa.org/interestareas/informationtechnology/community/pages/aicpa%20information%20technology%20executive%20committee.aspx)

Roster: This page contains a list of AICPA Information Management and Technology Assurance Executive Committee members for 2014-2015.

Published on June 23, 2015

[Information Management & Technology Assurance CPE & Events](http://www.aicpa.org/interestareas/informationtechnology/cpeandevents/pages/default.aspx)

Overview: IMTA Section provides members as well as credential holders the opportunity to learn and stay informed about timely issues, best practices and latest trends affecting the profession.

Published on June 23, 2015

[CITP Membership and Reinstatement FAQ](http://www.aicpa.org/interestareas/informationtechnology/membership/pages/citpfaqs-feesreinstatement.aspx)

FAQ: The CITP Credential FAQ captures general inquiries about membership fees and reinstatement of the credential.

Published on June 22, 2015

[CITP Application FAQ](http://www.aicpa.org/interestareas/informationtechnology/membership/pages/citpfaqsappl.aspx)

FAQ: The CITP Credential frequently asked questions (FAQs) capture general inquiries about the CITP Application.

Published on June 22, 2015

[North America Top Technology Initiatives for CPAs Survey - 2013](http://www.aicpa.org/interestareas/informationtechnology/resources/toptechnologyinitiatives/pages/2013-tti.aspx)

Overview: The 2013 Top Technology Initiatives Survey found that Managing and Retaining Data is this year’s top technology priority for CPAs and CAs.

Published on June 04, 2015

[Business Continuity Management / Disaster Recovery Planning](http://www.aicpa.org/interestareas/informationtechnology/resources/itriskassurance/pages/bcm-disasterrecoveryplanning.aspx)

Article: This page offers tools pertaining to Business Continuity Management and Disaster Recovery Planning.

Published on June 04, 2015

[Cyber Security](http://www.aicpa.org/interestareas/informationtechnology/resources/privacy/cybersecurity/pages/informationsm.aspx)

Overview: Available resources to broaden understanding of information security issues and concerns.

Published on June 04, 2015

[SAS No. 115 Toolkit](http://www.aicpa.org/interestareas/informationtechnology/resources/auditing/standards/pages/sas115toolkit.aspx)

Overview: This toolkit provides guidance on the implementation of SAS No. 115 including tools to assist you in educating and communicating the impact with your clients.

Published on June 04, 2015

[Top Technology Initiatives Archive](http://www.aicpa.org/interestareas/informationtechnology/resources/toptechnologyinitiatives/top10technologiesarchive/pages/aicpatoptechnologyarchives.aspx)

Survey: The AICPA's Top Technology Initiatives seeks to identify the 10 most important technology initiatives for the coming year. These lists are a result of an annual surveying of thousands of members.

Published on June 04, 2015

[Cloud Computing](http://www.aicpa.org/interestareas/informationtechnology/resources/privacy/cloudcomputing/pages/default.aspx)

Overview: Cloud computing resources for AICPA Information Management and Technology Assurance (IMTA) section members.

Published on June 04, 2015

[Privacy Services](http://www.aicpa.org/interestareas/informationtechnology/resources/privacy/pages/privacy-services.aspx)

Overview: The AICPA developed assurance and advisory services that build trust and confidence in businesses as a natural extension of the CPA's service offerings.

Published on June 04, 2015

[Service Organization Control](http://www.aicpa.org/interestareas/informationtechnology/resources/soc/pages/default.aspx)

Overview: Service Organization Controls (SOC) are a series of organizational controls related to security, availability, processing integrity, confidentiality or privacy that measure the control of financial information for a service organization to perform outsourced tasks or functions.

Published on June 01, 2015

[ISO 27002 Mapping to GAPP](http://www.aicpa.org/interestareas/informationtechnology/resources/privacy/generallyacceptedprivacyprinciples/downloadabledocuments/iso-27002-map-gapp.doc)

Assessment: To elaborate on the relationship between ISO 27002 and GAPP, the AICPA and CICA Privacy Task Force cross-referenced or “mapped” the detailed criteria from ISO 27002, to GAPP’s Security for Privacy principle criteria. This document contains that mapping.

Published on May 29, 2015

[Internal Control](http://www.aicpa.org/interestareas/informationtechnology/resources/auditing/internalcontrol/pages/default.aspx)

Tools: This page explores Internal Control and the control environment, risk assessment, control activities, and information and communication monitoring.

Published on May 29, 2015

[Information Management and Technology Assurance (IMTA) Resources](http://www.aicpa.org/interestareas/informationtechnology/resources/pages/default.aspx)

Overview: The Information Management and Technology Assurance (IMTA) Resource Center helps members provide comprehensive tools and access to the latest information in the field.

Published on May 28, 2015

[IT Governance](http://www.aicpa.org/interestareas/informationtechnology/resources/itriskassurance/pages/it-governance.aspx)

Overview: IT governance is a framework that ensures that technology decisions are made in support of the business' goals and objectives.

Published on May 28, 2015

[Privacy Resources](http://www.aicpa.org/interestareas/informationtechnology/resources/privacy/pages/privacy-resources.aspx)

Overview: This page provides useful resources to learn more about privacy initiatives through reports, articles and other sources.

Published on May 28, 2015

[XBRL Extension Taxonomy and Instance Document Creation Process](http://www.aicpa.org/interestareas/informationtechnology/resources/auditing/internalcontrol/downloadabledocuments/xbrldocumentprocessflowchart.pdf)

Flowchart: XBRL document flowchart process tool with information flows for ease of mapping financial statements.

Published on May 28, 2015

[CAATTs Identifies Potentially Fraudulent Activities](http://www.aicpa.org/interestareas/informationtechnology/resources/auditing/pages/how-caatts-identifies-potentially-fraudulent-activities.aspx)

Article: This case study explores how Computer Assisted Auditing Tools and Techniques (CAATTs) enable you to discover fraud in a very short timeframe.

Published on May 28, 2015

[Statement on Auditing Standards](http://www.aicpa.org/interestareas/informationtechnology/resources/auditing/standards/pages/default.aspx)

Overview: These AICPA IMTA resources help support CPAs in achieving a level of quality when providing assurance services.

Published on May 28, 2015

[Auditing](http://www.aicpa.org/interestareas/informationtechnology/resources/auditing/pages/default.aspx)

Overview: In this section you will find control environment activites related to internal control, audit standards, and Service Oranganization Control (SOC1).

Published on May 28, 2015

[CAATTs Ideal for Efficient Audits](http://www.aicpa.org/interestareas/informationtechnology/resources/auditing/pages/caatts-ideal-for-efficient-audits.aspx)

Article: With new issued and revised auditing standards and audit risk standards, this article explores the renewed emphasis on risk identification and certain key financial statement areas and assertions.

Published on May 28, 2015

[SAS No. 115 Frequently Asked Questions](http://www.aicpa.org/interestareas/informationtechnology/resources/auditing/standards/downloadabledocuments/sas_115_itfaq_5_27_2010.doc)

Overview: SAS 115 FAQs for IT Section members addresses the most common practitioner questions related to applying SAS No. 115. In addition, it provides links to additional resources that may help you in understanding and applying SAS No. 115.

Published on May 28, 2015

[The Effects of SAS No. 115 PowerPoint Presentation](http://www.aicpa.org/interestareas/informationtechnology/resources/auditing/standards/downloadabledocuments/sas_115_overview_powerpoint_051009.ppt)

Presentation: This PowerPoint presentation for IT Section members provides an overview of SAS No. 115, the impact to a client’s audit, and definitions and examples of significant deficiencies and material weaknesses.

Published on May 28, 2015

[Summary of Findings - SAS 115](http://www.aicpa.org/interestareas/informationtechnology/resources/auditing/standards/downloadabledocuments/summaryoffindingssas115.xls)

Template: This sample template for IT Section members is designed for practitioners use to accumulate their findings in implementing SAS 115.

Published on May 28, 2015

[SAS No. 115 Client Newsletter or Web Site Template](http://www.aicpa.org/interestareas/informationtechnology/resources/auditing/standards/downloadabledocuments/sas_115_clientnewsletter_or_websitetemplate_051009.doc)

Template: This document is provided for IT Section members and designed for practitioners to communicate the impact of SAS No. 115 to their clients via the member’s newsletter, Web site, or other marketing communications.

Published on May 28, 2015

[SAS No. 115 Educate Your Client Communication Letter](http://www.aicpa.org/interestareas/informationtechnology/resources/auditing/standards/downloadabledocuments/sas_115_educate_your_client_letter_0510092.doc)

Sample Letter: This template document is designed to allow IT Section members to update and educate each client directly on the new SAS No. 115 requirements.

Published on May 28, 2015

[Considerations in Risk-Based Auditing](http://www.aicpa.org/interestareas/informationtechnology/resources/auditing/standards/downloadabledocuments/itec_rba_discpaper.pdf)

Overview: Considerations in Risk-Based Auditing is a strategic overview intended to provide readers with detailed, practical, specific and non-authoritative guidance when implementing the technology-related aspects of the eight Statements of Auditing Standards (SAS 104 through SAS 111).

Published on May 28, 2015

[Segregation of Duties](http://www.aicpa.org/interestareas/informationtechnology/resources/auditing/internalcontrol/pages/value-strategy-through-segregation-of-duties.aspx)

Article: Segregation of Duties (SOD) is a building block of sustainable risk management and internal controls for a business.

Published on May 26, 2015

[Privacy Risk Assessment Questionnaire](http://www.aicpa.org/interestareas/informationtechnology/resources/privacy/pages/privacy%20risk%20assessment%20questionnaire.aspx)

Article: Key questions businesses should ask about privacy risk, implementing sound privacy policies and practices, managing privacy risk, and obtaining privacy assurance.

Published on May 26, 2015

[Outsourcing and Privacy](http://www.aicpa.org/interestareas/informationtechnology/resources/privacy/pages/outsourcingandprivacy.aspx)

Article: This article discusses the 10 critical questions management should ask about outsourcing and discusses specific privacy concerns associated with outsourcing.

Published on May 26, 2015

[Frequently Asked Questions About Privacy Services](http://www.aicpa.org/interestareas/informationtechnology/resources/privacy/pages/frequently%20asked%20questions%20about%20privacy%20services.aspx)

FAQ: This article presents a series of frequently asked questions regarding privacy and privacy services.

Published on May 26, 2015

[Building a Privacy Practice in Small and Medium-Sized CPA Firms](http://www.aicpa.org/interestareas/informationtechnology/resources/privacy/pages/building%20a%20privacy%20practice%20in%20small%20and%20medium-sized%20cpa%20firms.aspx)

Toolkit: This guide serves as the first step for practitioners reviewing or considering investing time and resources in Privacy Advisory Services.

Published on May 26, 2015

[NIST Small Business Comment Letter](http://www.aicpa.org/interestareas/informationtechnology/resources/auditing/internalcontrol/downloadabledocuments/nist-smallbusinesscommentltr.pdf)

Comment Letter: Comment Letter on the National Institutes of Standards and Technology’s (NIST’s) Small Business Information Security: The Fundamentals, a reference guideline developed by the NIST in partnership with the SBA FBI.

Published on May 21, 2015

[NIIST Executive Order Comment Letter](http://www.aicpa.org/interestareas/informationtechnology/resources/auditing/internalcontrol/downloadabledocuments/nist-execordercommentltr.pdf)

Comment Letter: Comment Letter on the National Institutes of Standards and Technology's (NIST's) Preliminary Cybersecurity Framework pursuant to the President's Executive Order 13636 on Improving Critical Infrastructure Cybersecurity.

Published on May 21, 2015

[Digital Identity and Authentication Technologies](http://www.aicpa.org/interestareas/informationtechnology/resources/privacy/pages/digital%20identity%20and%20authentication%20technologies.aspx)

Article: This article provides an overview of digital identity and authentication technologies used to verify a user's identity.

Published on May 21, 2015

[Assurance & Compliance Applications](http://www.aicpa.org/interestareas/informationtechnology/resources/itriskassurance/pages/assurance%20and%20compliance%20applications.aspx)

Article: This topic's emergence reflects a movement to apply process management principles and technology to activities associated with Sections 302 and 404 of SOX.

Published on May 21, 2015

[IT Risk and Assurance](http://www.aicpa.org/interestareas/informationtechnology/resources/itriskassurance/pages/default.aspx)

Overview: This page offers insight and tools pertaining to IT risk and assurance.

Published on May 21, 2015

[Enterprise Risk Management](http://www.aicpa.org/interestareas/informationtechnology/resources/itriskassurance/pages/enterprise-risk-management.aspx)

Article: Enterprise risk management expands on internal control function, providing a more robust and extensive focus on the subject of risk management.

Published on May 21, 2015

[Data Analytics](http://www.aicpa.org/interestareas/informationtechnology/resources/dataanalytics/pages/default.aspx)

Overview: Data Analytics refers to the use of technologies to support the collection, integration, analysis, and presentation of business information.

Published on May 21, 2015

[Business Solutions](http://www.aicpa.org/interestareas/informationtechnology/resources/businesssolutions/pages/default.aspx)

Overview: This page contains resouces for accounting professionals pertaining to business solutions, system implementation, and technology integration.

Published on May 21, 2015

[How ISO 27002 Relates to GAPPs Security for Privacy Principle](http://www.aicpa.org/interestareas/informationtechnology/resources/privacy/pages/mapping-criteria-iso27002.aspx)

Executive Summary: This mapping document provides users of ISO 27002 with an understanding of how information security management criteria relate to privacy requirements of GAPP.

Published on May 21, 2015

[Join the Information Management and Technology Assurance Section](http://www.aicpa.org/interestareas/informationtechnology/membership/pages/join%20the%20it%20section.aspx)

Overview: The premier technology resource for CPAs! Become part of the community of over 3,600 AICPA members who specialize in information management and technology assurance.

Published on May 21, 2015

[CITP Application Kit](http://www.aicpa.org/interestareas/informationtechnology/membership/downloadabledocuments/citpapplicationkit2013.pdf)

Application: The application kit offers details on the body of knowledge and benefits associated with the Certified Information Technology Professional (CITP) credential for CPAs with a speciality focus in information technology.

Published on May 21, 2015

[IMTA Member Advantages](http://www.aicpa.org/interestareas/informationtechnology/membership/downloadabledocuments/imta_member_advantages.pdf)

Application: IMTA Member Advantage application.

Published on May 21, 2015

[Privacy Attestation and Assurance Engagements](http://www.aicpa.org/interestareas/informationtechnology/resources/privacy/generallyacceptedprivacyprinciples/pages/privacyattestationandassuranceengagements.aspx)

Guidance: This page identifies some factors, risks, and engagement acceptance considerations that a practitioner should consider in evaluating privacy engagement risks.

Published on May 19, 2015

[Trust Services](http://www.aicpa.org/interestareas/informationtechnology/resources/soc/trustservices/pages/default.aspx)

Overview: Trust Services are defined as a set of professional assurance and advisory services based on a common framework to address the risks and opportunities of IT.

Published on May 19, 2015

[Small Company Security Resources](http://www.aicpa.org/interestareas/informationtechnology/resources/privacy/cybersecurity/pages/small%20company%20security%20resources.aspx)

Article: These articles discuss small business security resources.

Published on May 18, 2015

[Overview of the CITP Credential](http://www.aicpa.org/interestareas/informationtechnology/membership/pages/citpoverview.aspx)

Overview: The Certified Information Technology Professional (CITP) credential is one of the premier credentials that attest to a CPA's understanding of a broad body of information management knowledge. Learn more about becoming a CITP and how to apply.

Published on May 05, 2015

[IMTA Member Webcasts](http://www.aicpa.org/interestareas/informationtechnology/cpeandevents/pages/imta-member-webcasts.aspx)

Webcast: This page highlights IMTA Division member-only webcasts.

Published on May 04, 2015

[CPA/CITP Credential Recertification](http://www.aicpa.org/interestareas/informationtechnology/membership/pages/citpcredentialrecertification.aspx)

Overview: This page contains CITP Credential recertification guidelines.

Published on April 24, 2015

[25th Anniversary North American Top Technology Initiatives Survey](http://www.aicpa.org/interestareas/informationtechnology/resources/toptechnologyinitiatives/pages/2013tti.aspx)

Survey: The 25th Anniversary North American Top Technology Initiatives Survey found that "securing the IT environment" is this year’s top technology priority for CPAs and CAs.

Published on April 21, 2015

[IMTA Recognition Standing Ovation Application](http://www.aicpa.org/interestareas/informationtechnology/downloadabledocuments/imta-recognition-standing-o-application.pdf)

Application: This new program is aimed to recognize CPAs age 40 or younger in information management and technology assurance who exhibit exemplary professional achievement. Partners or managers can nominate these visionary leaders or applicants can self-nominate with an accompanying letter of recommendation.

Published on April 01, 2015

[Trust Services Principles and Criteria](http://www.aicpa.org/interestareas/informationtechnology/resources/soc/trustservices/pages/trust%20services%20principles%e2%80%94an%20overview.aspx)

Guidance: Trust Services Principles and Criteria provides guidance for assurance services and advisory services on related technological and digitally enabled systems.

Published on March 27, 2015

[Trust Services Principles and Criteria - Section 100](http://www.aicpa.org/interestareas/informationtechnology/resources/soc/trustservices/downloadabledocuments/trustservicesprinciples-tsp100.pdf)

Publication: The criteria in TSP section 100 are effective for periods ending on or after December 15, 2014, with earlier implementation permitted. The privacy criteria are presented in appendix C, which includes a recent update with the addition of appendixes B and C in that appendix.

Published on March 27, 2015

[Identity Theft Resources](http://www.aicpa.org/interestareas/informationtechnology/resources/privacy/pages/identitytheft.aspx)

Link: Identity theft occurs when someone steals key pieces of personal identifying information. Read more about identity theft by visiting sites on this page.

Published on March 26, 2015

[IMTA Section News & Publications](http://www.aicpa.org/interestareas/informationtechnology/newsandpublications/pages/default.aspx)

Overview: The IMTA Section publications deliver news and information on current and emerging technology, compliance and privacy developments.

Published on March 13, 2015

[CITP Feb Campaign Landing Page](http://www.aicpa.org/interestareas/informationtechnology/pages/citpfebcampaignlandingpage.aspx)

Overview: Learn about the benefits of this exclusive credential directly from CITP Credential holders.

Published on March 10, 2015

[CITP Knowledge and Skillset](http://www.aicpa.org/interestareas/informationtechnology/membership/pages/citp%20body%20of%20knowledge.aspx)

Overview: The CITP Body of Knowledge represents the qualifying areas of information management and technology assurance knowledge for both business experience and education.

Published on March 10, 2015

[Archived IMTA Division Webcasts](http://www.aicpa.org/interestareas/informationtechnology/cpeandevents/pages/archived-it-community-webinars.aspx)

Webcast: Our highly rated webcasts gives the IMTA Division the opportunity to learn about timely issues as well as interact with their fellow peers.

Published on March 05, 2015

[CITP Champion Program](http://www.aicpa.org/interestareas/informationtechnology/community/pages/citpchampprog.aspx)

Overview: The AICPA CITP Champion program offers specialized CPAs the support, structure, and resources to collaborate with state societies to inform CPAs about the specialization.

Published on February 27, 2015

[Information Management and Technology Assurance (IMTA) Community](http://www.aicpa.org/interestareas/informationtechnology/community/pages/default.aspx)

Overview: Learn more about each of the committees that support the Information Management and Technology Assurance division.

Published on February 09, 2015

[Information Management and Technology Assurance (IMTA) Conferences](http://www.aicpa.org/interestareas/informationtechnology/cpeandevents/pages/conferences.aspx)

Conference: The IMTA division offers a series of events that provide members and CITP Credential holders with the opportunity to learn more about timely issues.

Published on February 04, 2015

[Quick Reference Guide to SOC Reporting](http://www.aicpa.org/interestareas/informationtechnology/resources/soc/downloadabledocuments/reference_guide.pdf)

Guide: This report addresses key topics that may arise when users choose between 3 types of service organization control (SOC) reports, established by the AICPA, to meet users' varying information and assurance needs.

Published on February 03, 2015

[FTC Identity Theft Resources for Businesses](http://www.aicpa.org/interestareas/informationtechnology/resources/privacy/pages/ftc%20identity%20theft%20resources%20for%20businesses.aspx)

Link: The Federal Trade Commission (FTC) has compiled resources on how to protect personal information from identity theft.

Published on January 26, 2015

[A Job Aid to the Solution Selection Process](http://www.aicpa.org/interestareas/informationtechnology/resources/businesssolutions/downloadabledocuments/jobsolutionselection.pdf)

White Paper: Learn how the CPA can assist organizations in their rationale for software solutions, incorporate cost estimates and capitalization impact over the chosen time horizon.

Published on January 07, 2015

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AIS.net, AIS.info and AIS.org

<http://accountinginformationsystem.net/>

<http://www.accountinginformationsystems.info/>

<http://www.accountinginformationsystems.org/information-systems/accounting/>

<http://www.accountinginformationsystems.org/information-systems-management/>

<http://www.accountinginformationsystems.org/information-systems/technology/>

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Google Academico

[Estrategia didáctica con el apoyo de las TIC para el desarrollo de habilidades profesionales en la Licenciatura en Contabilidad y Finanzas](http://cvi.mes.edu.cu/peduniv/index.php/peduniv/article/view/675)

[Diseño del sistema de control interno mediante el método COSO II para Prontocasa Construcciones Cía. Ltda.](http://www.dspace.ups.edu.ec/handle/123456789/7763)

L[a información financiera y su relevancia en el desempeño de las organizaciones/financial reporting and its significance …](http://search.proquest.com/openview/629d3aae0f365650fc9813e4cb811052/1?pq-origsite=gscholar)

[Métodos para la presentación de la información financiera bajo el uso de las Normas Internacionales de Información Financiera (NIIF)](http://repository.unimilitar.edu.co:8080/handle/10654/13194)

[Ley SarbOx herramienta eficiente control interno en Colombia](http://repository.unimilitar.edu.co/handle/10654/12471)

[Implementación del SCUN (Sistema de Cuenta Única Nacional) en las entidades de presupuesto nacional](http://repository.unimilitar.edu.co/handle/10654/12758)

[El sistema de información contable medioambiental y la elaboración de indicadores](https://ojs.econ.uba.ar/ojs/index.php/DTCS/article/download/768/1398)

[Cuadro de Mando Integral (CMI) y el Enfoque Sistémico (ES) como herramientas para la generación de valor económico del capital humano en las organizaciones](http://200.74.222.178/index.php/omnia/article/view/19620)

[Business Process Outsourcing (BPO) contable](http://repository.unimilitar.edu.co:8080/handle/10654/12929)

[Evolución histórica de los Sistemas de información: Del software contable al ERP](https://riunet.upv.es/handle/10251/50531)

[Accounting for managers: Interpreting accounting information for decision making](https://books.google.es/books?hl=es&lr=&id=7AdhBgAAQBAJ&oi=fnd&pg=PA129&dq=accounting+information+systems+&ots=cOEXflsPbO&sig=aTWSUXB7Of7fcwKIYaKO5uD8jGg)

[Creation of the Information System of Enterprise Fixed Asset Accounting](http://www.inzeko.ktu.lt/index.php/EE/article/view/11565)

[SMEs and competitiveness: the role of information systems](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2586729)

[Supervisory board characteristics and accounting information quality: Evidence from China](http://www.sciencedirect.com/science/article/pii/S1059056014001737)

[Systems Thinking and its Implications in Enterprise Risk Management](http://aaajournals.org/doi/abs/10.2308/isys-51047)

[Enterprise governance of information technology](http://link.springer.com/content/pdf/10.1007/978-3-319-14547-1.pdf)

[Performance of the internal audit department under ERP systems: empirical evidence from Taiwanese firms](http://www.tandfonline.com/doi/abs/10.1080/17517575.2013.830341)

[Research on information systems failures and successes: Status update and future directions](http://link.springer.com/article/10.1007/s10796-014-9500-y)

[Logistics Software Systems and Functions: An Overview of ERP, WMS, TMS and SCM Systems](http://link.springer.com/chapter/10.1007/978-3-319-13404-8_1)

[A tale of two coalitions–marginalising the users while successfully implementing an enterprise resource planning system](http://onlinelibrary.wiley.com/doi/10.1111/isj.12044/full)

[Institutional change of accounting systems: the adoption of a regime of adapted International Financial Reporting Standards](http://www.tandfonline.com/doi/abs/10.1080/09638180.2014.887477)

[Accounting vs. market-based measures of firm performance related to information technology investments](http://irssh.com/yahoo_site_admin/assets/docs/12_IRSSH-1114-V9N1.115111327.pdf)

[Training Accounting Specialists at Kaunas University of Technology Economics and Management Faculty: Past, Present and Perspectives](http://www.chemtech.ktu.lt/index.php/EE/article/view/11556)

[Implementing Electronic Information Systems in Human Service Organisations: The Challenge of Categorisation](http://www.tandfonline.com/doi/abs/10.1080/09503153.2015.1014334)

[Adopción de COBIT para la auditoría de sistemas de gestión de expedientes digital](http://sedici.unlp.edu.ar/handle/10915/45930)es

[Diseño de un sistema de gestión de seguridad de información para una empresa inmobiliaria alineado a la norma ISO/IEC 27001: 2013](http://tesis.pucp.edu.pe/repositorio/handle/123456789/6045)

[Gestión y seguridad de la información electrónica: Exigencias para una gestión documental eficaz en Brasil](http://biblios.pitt.edu/ojs/index.php/biblios/article/view/185)

[Guía de auditoría para evaluar el aseguramiento de la disponibilidad de la información en un ambiente Cloud Computing IAAS, bajo la norma ISO 27001 de 2013](http://repository.ucatolica.edu.co:8080/jspui/handle/10983/1751)

[La gestión de la seguridad de los sistemas de información: pasado, presente y futuro](http://www.researchgate.net/profile/Luis_Enrique_Sanchez_Crespo/publication/232252325_SSE-PYME_Desarrollando_herramientas_de_gestin_de_seguridad_para_la_PYME/links/54dca17d0cf28a3d93f8184d.pdf)

[Un marco de referencia para la auditoría de sistemas de información basados en web](http://www.uv.mx/mauditoria/files/2015/03/AUDITORIA.pdf#page=27)

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Information Systems Audit and Control Association (ISACA)

COBIT 5

[Upgrade to COBIT 5 Premium Content](https://cobitonline.isaca.org/publications)

[Getting Started](https://cobitonline.isaca.org/getting-started)

[Navigation Tools](https://cobitonline.isaca.org/navigation-tools)

[Browse/Export COBIT 5](https://cobitonline.isaca.org/navigation-tools?section=excomp)

[Goals/RACI Tool](https://cobitonline.isaca.org/my-cobit)

[New! Self-Assessment Tool](https://cobitonline.isaca.org/landing-sat)

[Migrating to the cloud? Start with a readiness assessment](https://cobitonline.isaca.org/l1-main?topic=Cloud&title=Migrating%20to%20the%20cloud?%20Start%20with%20a%20readiness%20assessment)

[Mobility brings new ways to tackle IT security threats](https://cobitonline.isaca.org/l1-main?topic=Mobile&title=Mobility%20brings%20new%20ways%20to%20tackle%20IT%20security%20threats)

[Predictive analytics help businesses manage big data](https://cobitonline.isaca.org/l1-main?topic=Big%20Data&title=Predictive%20analytics%20help%20businesses%20manage%20big%20data)

[How Should Organizations Actually Go About Digital Transformation?](https://cobitonline.isaca.org/l1-main?topic=Enterprise%20IT&title=How%20Should%20Organizations%20Actually%20Go%20About%20Digital%20Transformation?)

[Authentication Options: What Users Want Matters](https://cobitonline.isaca.org/l1-main?topic=Access%20%26%20ID%20Management&title=Authentication%20Options:%20What%20Users%20Want%20Matters)

[Why Data Governance and Procurement Must Partner](https://cobitonline.isaca.org/l1-main?topic=Supply%20Chain&title=Why%20Data%20Governance%20and%20Procurement%20Must%20Partner)

[Conducting IS Due Diligence in a Structured Model Within a Short Period of Time](https://cobitonline.isaca.org/l2-main/non-members/ops_eit_ijv414_conductingisduediligenceinastruct)

[Book Review: Securing Cloud and Mobility: A Practitioner’s Guide](https://cobitonline.isaca.org/l2-main/non-members/ops_cl_aiv1015_securingcloudandmobility)

[Shedding Tiers](https://cobitonline.isaca.org/l2-main/non-members/ops_bd_ijv214_sheddingtiers)

[SCADA Cybersecurity Framework](https://cobitonline.isaca.org/l2-main/non-members/ops_eit_ijv114_scadacybersecurityframework)

[The Business Case as an Operational Management Instrument—A Process View](https://cobitonline.isaca.org/l2-main/non-members/ops_eit_ij42014_-the-business-case-as-an-operation)

ISACA Certification: IT Audit, Security, Governance and Risk

[Why Certify?](http://www.isaca.org/Certification/Pages/Why-Certify.aspx)

[Exam Registration](http://www.isaca.org/Certification/Pages/Exam-Registration.aspx)

[ISACA Exam Candidate Information Guide](http://www.isaca.org/Certification/Pages/Candidates-Guide-for-Exams.aspx)

[Exam Locations](http://www.isaca.org/Certification/Pages/Exam-Locations.aspx)

[CISA: Certified Information Systems Auditor](http://www.isaca.org/Certification/CISA-Certified-Information-Systems-Auditor/Pages/default.aspx)

[CISM: Certified Information Security Manager](http://www.isaca.org/CERTIFICATION/CISM-CERTIFIED-INFORMATION-SECURITY-MANAGER/Pages/default.aspx)

[CGEIT: Certified in the Governance of Enterprise IT](http://www.isaca.org/Certification/CGEIT-Certified-in-the-Governance-of-Enterprise-IT/Pages/default.aspx)

[CRISC: Certified in Risk and Information Systems Control](http://www.isaca.org/CERTIFICATION/CRISC-CERTIFIED-IN-RISK-AND-INFORMATION-SYSTEMS-CONTROL/Pages/default.aspx)

[Additional Resources](http://www.isaca.org/Certification/Additional-Resources/Pages/default.aspx)

IT Professional Education, Conferences and Training

[Conferences](http://www.isaca.org/EDUCATION/CONFERENCES/Pages/default.aspx)

[Online Learning](http://www.isaca.org/Education/Online-Learning/Pages/default.aspx)

[Training](http://www.isaca.org/Education/Training/Pages/default.aspx)

[COBIT Education](http://www.isaca.org/Education/COBIT-Education/Pages/default.aspx)

[Browse All Events](http://www.isaca.org/Education/Browse-Events/Pages/default.aspx)

[Sponsorship Opportunities](http://www.isaca.org/Education/Exhibit-and-Sponsor-Opportunities/Pages/default.aspx)

[Call for Papers](http://www.isaca.org/Education/Call-for-Papers/Pages/default.aspx)

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International Journal of Accounting Information Systems

[Journal of Accounting Information Systems](http://www.journals.elsevier.com/international-journal-of-accounting-information-systems/)

The International Journal of Accounting Information Systems will publish thoughtful, well developed articles that examine the rapidly evolving relationship between accounting and information technology. Articles may range from empirical to analytical, from practice-based to the development of new techniques, but must be related to problems facing the integration of accounting and information technology. The journal will address (but will not limit itself to) the following specific issues: control and auditability of information systems; management of information technology; artificial intelligence research in accounting; development issues in accounting and information systems; human factors issues related to information technology; development of theories related to information technology; methodological issues in information technology research; information systems validation; human–computer interaction research in accounting information systems.

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International Accounting Standard Board – (IASB)

XBRL a nivel Mundial:

[IFRS Foundation develops electronic filing guide for regulators0 - 3 Jun 2015](http://www.ifrs.org/Alerts/PressRelease/Pages/IFRS-Foundation-develops-electronic-filing-guide-for-regulators.aspx)

[Summary of the ITCG April discussions now available](http://www.ifrs.org/Alerts/XBRL/Pages/summary-of-ITCG-April-discussions-available.aspx) - [14 May 2015](http://www.ifrs.org/Alerts/XBRL/Pages/summary-of-ITCG-April-discussions-available.aspx)

[The IFRS Foundation publishes Formula Linkbase 2015](http://www.ifrs.org/Alerts/XBRL/Pages/Formula-Linkbase-2015.aspx) - [20 Apr 2015](http://www.ifrs.org/Alerts/XBRL/Pages/Formula-Linkbase-2015.aspx)

[IFRS Taxonomy 2014 Labels Published in Hungarian](http://www.ifrs.org/Alerts/XBRL/Pages/IFRS-Taxonomy-in-Hungarian.aspx)- [16 Apr 2015](http://www.ifrs.org/Alerts/XBRL/Pages/IFRS-Taxonomy-in-Hungarian.aspx)

[Versioning Information available in multiple languages - 01 Apr 2015](http://www.ifrs.org/Alerts/XBRL/Pages/Versioning-Reports-in-Multiple-Languages.aspx)

[IFRS Foundation develops electronic filing guide for regulators](http://www.ifrs.org/Alerts/PressRelease/Pages/IFRS-Foundation-develops-electronic-filing-guide-for-regulators.aspx)-[03 Jun 2015](http://www.ifrs.org/Alerts/PressRelease/Pages/IFRS-Foundation-develops-electronic-filing-guide-for-regulators.aspx)

[Summary of the ITCG April discussions now available14 May 2015](http://www.ifrs.org/Alerts/XBRL/Pages/summary-of-ITCG-April-discussions-available.aspx)

[The IFRS Foundation publishes Formula Linkbase 201520 Apr 2015](http://www.ifrs.org/Alerts/XBRL/Pages/Formula-Linkbase-2015.aspx)

[IFRS Taxonomy 2014 Labels Published in Hungarian16 Apr 2015](http://www.ifrs.org/Alerts/XBRL/Pages/IFRS-Taxonomy-in-Hungarian.aspx)

[Versioning Information available in multiple languages[01 Apr 2015](http://www.ifrs.org/Alerts/XBRL/Pages/Versioning-Reports-in-Multiple-Languages.aspx)](http://www.ifrs.org/Alerts/XBRL/Pages/Versioning-Reports-in-Multiple-Languages.aspx)

[Webinar Registration for the IFRS Taxonomy 201525 Mar 2015](http://www.ifrs.org/Alerts/XBRL/Pages/Webinar-Registration---the-IFRS-Taxonomy-2015-.aspx)

[The IFRS Foundation publishes the IFRS Taxonomy 2015[11 Mar 2015](http://www.ifrs.org/Alerts/XBRL/Pages/The-IFRS-Foundation-publishes-the-IFRS-Taxonomy-2015-.aspx)](http://www.ifrs.org/Alerts/XBRL/Pages/The-IFRS-Foundation-publishes-the-IFRS-Taxonomy-2015-.aspx)

[Summary of the ITCG February discussions now available03 Mar 2015](http://www.ifrs.org/Alerts/XBRL/Pages/ITCG-February-Discussions-.aspx)

[IFRS Taxonomy 2014 Labels Published in Korean23 Jan 2015](http://www.ifrs.org/Alerts/XBRL/Pages/IFRS-Taxonomy-Labels-Published-in-Korean.aspx)

[IFRS Taxonomy 2014 Labels Published in Japanese09 Jan 2015](http://www.ifrs.org/Alerts/XBRL/Pages/Japanese-IFRS-Taxonomy.aspx)

[IFRS Foundation develops electronic filing guide for regulators](http://www.ifrs.org/Alerts/PressRelease/Pages/IFRS-Foundation-develops-electronic-filing-guide-for-regulators.aspx) - 03 June 2015

[Summary of the ITCG April discussions now available](http://www.ifrs.org/Alerts/XBRL/Pages/summary-of-ITCG-April-discussions-available.aspx) -14 May 2015

[The IFRS Foundation publishes Formula Linkbase 2015](http://www.ifrs.org/Alerts/XBRL/Pages/Formula-Linkbase-2015.aspx) - 20 April 2015

[IFRS Taxonomy 2014 Labels Published in Hungarian](http://www.ifrs.org/Alerts/XBRL/Pages/IFRS-Taxonomy-in-Hungarian.aspx)- 16 April 2015

[Versioning Information available in multiple languages -](http://www.ifrs.org/Alerts/XBRL/Pages/Versioning-Reports-in-Multiple-Languages.aspx) 01 April 2015

[Webinar Registration for the IFRS Taxonomy 2015](http://www.ifrs.org/Alerts/XBRL/Pages/Webinar-Registration---the-IFRS-Taxonomy-2015-.aspx) - 25 March 2015

[The IFRS Foundation publishes the IFRS Taxonomy 2015](http://www.ifrs.org/Alerts/XBRL/Pages/The-IFRS-Foundation-publishes-the-IFRS-Taxonomy-2015-.aspx) - 11 March 2015

[Summary of the ITCG February discussions now available](http://www.ifrs.org/Alerts/XBRL/Pages/ITCG-February-Discussions-.aspx) - 03 March 2015

[IFRS Taxonomy 2014 Labels Published in Korean](http://www.ifrs.org/Alerts/XBRL/Pages/IFRS-Taxonomy-Labels-Published-in-Korean.aspx) - 23 January 2015

[IFRS Taxonomy 2014 Labels Published in Japanese](http://www.ifrs.org/Alerts/XBRL/Pages/Japanese-IFRS-Taxonomy.aspx) - 09 January 2015

[Proposed Interim Release 3 to the IFRS Taxonomy 2014 Published](http://www.ifrs.org/Alerts/XBRL/Pages/Proposed-Interim-Release-3-to-the-IFRS-Taxonomy--Published.aspx) - 19 December 2014

[Summary of the ITCG discussions now available](http://www.ifrs.org/Alerts/XBRL/Pages/ITCG-Discussions-.aspx) - 16 December 2014

[The IFRS Taxonomy Consultative Group (ITCG)](http://www.ifrs.org/XBRL/Pages/The-IFRS-Taxonomy-Consultative-Group-.aspx)

[Project news](http://www.ifrs.org/XBRL/Pages/Project-news.aspx)

[IFRS filing profile project](http://www.ifrs.org/XBRL/Pages/IFRS-filing-profile-project.aspx)

[IFRS Taxonomy](http://www.ifrs.org/XBRL/IFRS-Taxonomy)

[Legal](http://www.ifrs.org/XBRL/Legal)

[Resources](http://www.ifrs.org/XBRL/Resources)

[XBRL Internacional](https://www.xbrl.org/)

[XBRL Europa](http://www.xbrl.es/es/internacional/xbrl-europa/)

[XBRL USA](https://xbrlusa.wordpress.com/)

[XBRL Americas](http://www.xbrlamericas.info/)

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XBRL en Colombia

Superintendencia Financiera de Colombia:

[Circular externa No 7 del 6 de abril de 2015 de la Superintendencia Financiera de Colombia](https://www.superfinanciera.gov.co/jsp/loader.jsf?lServicio=Publicaciones&lTipo=publicaciones&lFuncion=loadContenidoPublicacion&id=10084254)

Imparte instrucciones para el reporte en lenguaje XBRL (eXtensible Business Reporting Language) de los Estados Financieros Intermedios y de Cierre (Individuales y/o Separados y Consolidados bajo NIIF).

[Circular Externa No. 11 del 27 de mayo de 2015 de la Superintendencia Financiera de Colombia](https://www.superfinanciera.gov.co/jsp/loader.jsf?lServicio=Publicaciones&lTipo=publicaciones&lFuncion=loadContenidoPublicacion&id=10084254)

Modifica la Circular 007 de 2015 referida al reporte en lenguaje XBRL (eXtensible Business Reporting Language) de los Estados Financieros Intermedios y de Fin de Ejercicio (Individuales o Separados y Consolidados bajo NIIF).

[Taxonomías SFC-2015-01-01](https://www.superfinanciera.gov.co/jsp/loader.jsf?lServicio=Publicaciones&lTipo=publicaciones&lFuncion=loadContenidoPublicacion&id=10084033" \t "_blank)

Para el reporte de los estados financieros intermedios o de cierre de ejercicio bajo NIIF, las entidades supervisadas podrán cumplir a través de la remisión de dicha información financiera en “PDF” y en XBRL o en Excel.

Superintendencia de Sociedades de Colombia:

[Parámetros para la presentación de Informes Empresariales en SIRFIN (XBRL)](http://www.supersociedades.gov.co/servicios/software-para-el-diligenciamiento/Paginas/Parametros-presentacion-Informes-Empresariales-SIRFIN-XBRL.aspx)

Iniciar el proceso de descarga del aplicativo XBRL Express pulse sobre el siguiente vínculo. El aplicativo genera el archivo con extensión .xbrl que debe remitirse por medio del Sistema.

Autores: Andersón López Cruz Fecha: 01/06/2015 Tamaño: 75KB

http://www.supersociedades.gov.co/servicios/software-para-el-diligenciamiento/Paginas/Parametros-presentacion-Informes-Empresariales-SIRFIN-XBRL.aspx

[Manuales y Cartillas](http://www.supersociedades.gov.co/servicios/software-para-el-diligenciamiento/Paginas/NIIF-Manuales-Cartillas.aspx)

Manual de descarga e instalación XBRL Express. Capacitación Estado de Situación Financiera de Apertura Grupo 2 y Voluntarios Grupo 1. Lista Oficial Liquidadores para la persona natural.

Autores: Andersón López Cruz Fecha: 02/06/2015 Tamaño: 57KB

<http://www.supersociedades.gov.co/servicios/software-para-el-diligenciamiento/Paginas/NIIF-Manuales-Cartillas.aspx>

[Videos de Capacitación](http://www.supersociedades.gov.co/servicios/software-para-el-diligenciamiento/Paginas/NIIF-Videos-de-CapacitaciOn.aspx)

Descarga y Solicitud de Licencia módulo XBRL Express. Entorno de trabajo en XBRL Express. Licencia, instalación y activación de XBRL Express. Lista Oficial Liquidadores para la persona.

Autores: Andersón López Cruz Fecha: 02/06/2015 Tamaño: 68KB

<http://www.supersociedades.gov.co/servicios/software-para-el-diligenciamiento/Paginas/NIIF-Videos-de-CapacitaciOn.aspx>

[Presentación de PowerPoint](http://www.supersociedades.gov.co/servicios/software-para-el-diligenciamiento/Documents/Grupo%202.pdf)

SIRFIN: Mecanismo de Diligenciamiento: XBRL Express o cualquier herramienta que soporte el lenguaje XBRL accediendo a la taxonomía publicada.

Autores: Andersón López Cruz, Hoslander Adlai Saenz Barrera Fecha: 02/06/2015 Tamaño: 5MB

[http://www.supersociedades.gov.co/servicios/software-para-el-diligenciamiento/Documents/Grupo 2.pdf](http://www.supersociedades.gov.co/servicios/software-para-el-diligenciamiento/Documents/Grupo%202.pdf) [Ver duplicados](http://www.supersociedades.gov.co/buscar/Results.aspx?cs=Este%20sitio&u=http%3A%2F%2Fwww%2Esupersociedades%2Egov%2Eco&k=duplicates:%2225081%22%20)

[Informes Empresariales](http://www.supersociedades.gov.co/servicios/software-para-el-diligenciamiento)

Sistema Integrado de Reportes Financieros – SIRFIN. Enviar el archivo XBRL generado mediante XBRL Express, o cualquier otra herramienta que genere archivos XBRL.

Fecha: 28/06/2015 Tamaño: 66KB

<http://www.supersociedades.gov.co/servicios/software-para-el-diligenciamiento>

[Presentación de PowerPoint](http://www.supersociedades.gov.co/noticias/Documents/Presentacion-Rendicion-Cuentas-20-agosto-2014.pdf)

Aplicación 2016 (Primera recepción completa XBRL). Reporte Supervisión de excelencia.

Autores: Andersón López Cruz, Hoslander Adlai Saenz Barrera Fecha: 20/08/2014 Tamaño: 3MB

<http://www.supersociedades.gov.co/noticias/Documents/Presentacion-Rendicion-Cuentas-20-agosto-2014.pdf>

[Nuevo Sistema de Recepción de Información.pdf](http://www.supersociedades.gov.co/superintendencia/oficina-asesora-de-planeacion/planesdeaccion/Documents/PA%202014/Delegatura%20Asuntos%20Economicos%20y%20Contables/Nuevo%20Sistema%20de%20Recepci%C3%B3n%20de%20Informaci%C3%B3n.pdf)

Diseño y creación de taxonomias XBRL y el envío de instancias en el mismo.

Autores: Jaime Andres Villalobos Rivera, Comercio-Mercados Fecha: 12/02/2015 Tamaño: 48KB

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