VEN CONMIGO

Número 7, Diciembre de 2011

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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[Informe Pormenorizado del Estado de Control Interno. Ley 1474 de 2011](http://www.contraloriagen.gov.co/web/guest/boletinprensa?p_p_id=101_INSTANCE_iNa9&p_p_lifecycle=0&p_p_state=normal&p_p_mode=view&p_p_col_id=column-1&p_p_col_pos=1&p_p_col_count=4&_101_INSTANCE_iNa9_struts_action=/asset_publisher/view_content&_101_INSTANCE_iNa9_urlTitle=informe-pormenorizado-del-estado-de-control-interno-ley-1474-de-2011&_101_INSTANCE_iNa9_type=content&redirect=/web/guest/boletinprensa)

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CPA Australia

[Maintenance of principles-based SMSF audit independence a win](http://www.cpaaustralia.com.au/cps/rde/xchg/cpa-site/hs.xsl/news-media-maintenance-smsf.html)

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European Federation of Accountants and Auditors for SMEs (EFAA)

[EFAA publishes its response to IAESB ED- IES 6](http://www.efaa.com/files/pdf/Publications/Comment%20letters/2011/Final%20Submitted%20Comment%20letter%20on%20IES%206%2018%20July%202011.pdf)

[EFAA publishes its response to IAESB ED- IES 4](http://www.efaa.com/files/pdf/Publications/Comment%20letters/2011/Final%20Submitted%20Comment%20letter%20on%20IES%204%2015%20July%202011.pdf)

[EFAA publishes its response to IAASB Consultation Paper- Enhancing the Value of Auditor Reporting- Exploring Options for Change »](http://www.efaa.com/files/pdf/Publications/Comment%20letters/2011/EFAA%20FINAL%20RESPONSE%20ON%20IAASB%20AUDITOR%20REPORTING.pdf)

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Federación de Colegios de Contadores Públicos de Venezuela

[Normas y Procedimientos de Auditoría Interna DNAI Nº 3 Versión 1](http://www.fccpv.org/contenido.php?punto=14)

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Federación Argentina de Consejos Profesionales de Ciencias Económicas (FACPCE)

[Resolución JG Nº 419/11 – Designación de los miembros del Consejo Emisor de Normas de Contabilidad y Auditoría (CENCyA)](http://www.facpce.org.ar/web2011/Noticias/noticias_pdf/RJG_419_11.pdf)

[Prevención del lavado de activos de origen delictivo – Actuación como auditor externo y síndico societario](http://www.facpce.org.ar/web2011/Noticias/n_prevencion_lavado.html)

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Fédération des Experts Comptables Européens (FEE)

[FEE Conference on Audit Policy - Thursday 30 June 2011](http://www.fee.be/news/default.asp?library_ref=2&content_ref=1363)

[FEE calls on all stakeholders to join forces to advance audit policy](http://www.fee.be/currentissues/default.asp?content_ref=1403&library_ref=4&category_ref=105)

[Future Supervision of the Audit Profession – Further Cooperation](http://www.fee.be/publications/default.asp?library_ref=4&content_ref=1408)

[European Passport for Auditors and Audit Firms](http://www.fee.be/publications/default.asp?library_ref=4&content_ref=1407)

[Provision of Non-Audit Services to Audit Clients](http://www.fee.be/publications/default.asp?library_ref=4&content_ref=1406)

[Appointment of the Auditor](http://www.fee.be/publications/default.asp?library_ref=4&content_ref=1405)

[Developing the Role of the Auditor and Auditor’s Communication](http://www.fee.be/publications/default.asp?library_ref=4&content_ref=1404)

[FEE Briefing Paper 'Enhancing the Quality of Solvency II Public Reporting - Benefits of Harmonising Auditor Reporting for the Users'](http://www.fee.be/news/default.asp?library_ref=2&content_ref=1421)

[FEE Comment Letter on the IAASB ED on ISAE 3000 on Assurance Engagements Other Than Audits or Reviews of Historical Financial Information](http://www.fee.be/currentissues/default.asp?content_ref=1430&library_ref=4&category_ref=67)

[FEE Briefing Paper 'Proportionality and International Standards on ISAs'](http://www.fee.be/news/default.asp?library_ref=2&content_ref=1425)

[FEE News Release- FEE initial reaction on media reports regarding European Commission proposals on audit policy](http://www.fee.be/news/default.asp?library_ref=2&content_ref=1439)

[FEE Comment Letter on the IAASB Consultation Paper on Enhancing the Value of Auditor Reporting- Exploring Options for Change](http://www.fee.be/currentissues/default.asp?content_ref=1442&library_ref=4&category_ref=67)

[FEE Comment Letter on the PCAOB Rulemaking Docket Matter No. 34- Concept Release on Possible Revisions to PCAOB Standards Related to Reports on Audited Financial Statements and Related Amendments to PCAOB Standards](http://www.fee.be/currentissues/default.asp?content_ref=1441&library_ref=4&category_ref=67)

[FEE initial reaction on media reports regarding European Commission proposals on audit policy](http://www.fee.be/currentissues/default.asp?content_ref=1440&library_ref=4&category_ref=105)

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Financial Executives International (FEI)

[PCAOB Issues Concept Release On Auditor Independence; Comments Due Dec. 14](http://www.financialexecutives.org/eweb/DynamicPage.aspx?site=_fei&webcode=main_detail&key=C86900A9-95D3-4887-A9CF-64FEF4E2A6E8)

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Financial Reporting Council (FRC)

[PCAOB Issues Concept Release On Auditor's Reporting Model; Comments Due Sept. 30](http://www.financialexecutives.org/eweb/DynamicPage.aspx?site=_fei&webcode=main_detail&key=318EC86D-308C-4984-AB68-369C3D244DB9)

[APB issues revised guidance on the audit of friendly societies](http://www.frc.org.uk/apb/press/pub2621.html)

[Audit inspection reports for the six largest firms published](http://www.frc.org.uk/pob/press/pub2620.html)

[Importance of true and fair view in both UK GAAP and IFRS reaffirmed by the Accounting Standards Board and Auditing Practices Board](http://www.frc.org.uk/press/pub2605.html)

[Publication of Audit Inspection Unit 2010/11 Annual Report](http://www.frc.org.uk/pob/press/pub2603.html)

[APB issues revised guidance on the audit of central government financial statements in the Republic of Ireland](http://www.frc.org.uk/apb/press/pub2624.html)

[Audit Inspection Unit publishes report on firms auditing ten or fewer entities within AIU scope](http://www.frc.org.uk/pob/press/pub2635.html)

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Government Accountability Office (GAO) - Estados Unidos de América

Information Security: Additional Guidance Needed to Address Cloud Computing Concerns [GAO-12-130T](http://www.gao.gov/new.items/d12130t.pdf)

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Grant Thornton Internacional

[EC Green paper on audit policy](http://www.gti.org/files/grant_thornton_response_to_ec_audit_policy_1010.pdf)

[August 2011 Insurance internal audit expert joins Grant Thornton](http://www.grant-thornton.co.uk/thinking_blogs/press_room/insurance_internal_audit_exper.aspx)

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Haut Conseil du Commissariat aux Comptes (H3C) - Francia

[Norme d'exercice professionnel - principes spécifiques applicables à l'audit des comptes consolidés](http://www.h3c.org/fiches/texte_23_20110803.htm)

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Hong Kong Institute of Certified Public Accountants

[Quality Assurance Forum - Achieving high quality auditing and financial reporting](http://www.hkicpa.org.hk/en/about-us/news/qa-forum-20110707/)

[Institute comments on IAASB Discussion Paper on The Evolving Nature of Financial Reporting- Disclosure and its Audit Implications](http://www.hkicpa.org.hk/en/about-us/news/sub-iaasb-20110706/)

[Financial and Auditing Alert Issue No. 15- Implementation of revised Code of Ethics for Professional Accountants from SMP's perspective](http://www.hkicpa.org.hk/en/about-us/news/hkfaa-15/)

[Institute comments on IAASB proposed ISAE 3000 (Revised) Assurance Engagements Other Than Audits or Reviews of Historical Financial Information and other consequential amendments](http://www.hkicpa.org.hk/en/about-us/news/isae-3000/)

[Press release- Mainland and Hong Kong Accountants Sign Joint Declaration on Ongoing Convergence of Auditing Standards](http://www.hkicpa.org.hk/en/about-us/news/pr-20110902/)

[Institute comments on IAASB Consultation Paper on Enhancing the Value of Auditor Reporting- Exploring Options for Change](http://www.hkicpa.org.hk/en/about-us/news/iaasb-cp-20110928/)

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IAS PLUS

[Heads Up — PCAOB Issues Concept Release on Potential Alternatives Related to the Content and Form of the Auditor’s Report](http://www.iasplus.com/usa/headsup/headsup1106pcaob.pdf)

[United States PCAOB explores audit report reform](http://pcaobus.org/News/Releases/Pages/06212011_OpenBoardMeeting.aspx)

[Heads Up — PCAOB publica concepto sobre las potenciales alternativas relacionadas con el contenido y la forma del reporte del auditor](http://www.iasplus.com/espanol/1106esheadsuppcaob.pdf)

[German Institute of Auditors expresses view on impairment of Greek sovereign debt](http://www.idw.de/idw/download/IDW_Griechenlandanleihen.pdf?id=610304&property=Datei)

[PCOAB concept release on auditor independence and audit firm rotation](http://pcaobus.org/Rules/Rulemaking/Docket037/Release_2011-006.pdf)

[Hong Kong and mainland China update declaration on converged auditing standards](http://www.hkicpa.org.hk/file/media/section8_communications/media_centre/pdf-pr/2011/sep/pr-20110905-e.pdf)

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Information Systems Audit and Control Association and Foundation (ISACAF)

[ISACA Training Week Brings IT Audit and Security Education to Minneapolis](http://www.isaca.org/About-ISACA/Press-room/News-Releases/2011/Pages/ISACA-Training-Week-Brings-IT-Audit-and-Security-Education-to-Minneapolis.aspx)

[ISACA’s Training Week in Baltimore Will Educate Audit and Security Professionals](http://www.isaca.org/About-ISACA/Press-room/News-Releases/2011/Pages/ISACA-Training-Week-in-Baltimore.aspx)

[New Guidance From ISACA Helps Assurance Professionals Audit Microsoft Applications](http://www.isaca.org/About-ISACA/Press-room/News-Releases/2011/Pages/New-Guidance-From-ISACA-Helps-Assurance-Professionals-Audit-Microsoft-Applications.aspx)

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Institut der Wirtschaftsprüfer in Deutschland e.V.

In a [letter](http://www.idw.de/idw/download/IAASB_DP_Evolving_Nature_IDWStell.pdf?id=609816&property=Datei) dated 17 June 2011 to the International Auditing and Assurance Standards Board (IAASB) the IDW commented on the [IAASB’s Discussion Paper "The Evolving Nature of Financial Reporting: Disclosure and Its Audit Implications"](http://www.idw.de/idw/download/IAASB_DP_Evolving_Nature.pdf?id=609814&property=Datei).

In a [letter](http://www.idw.de/idw/download/IDW_Stn_ISAE_3410.pdf?id=611286&property=Datei) dated 11 August to the International Auditing and Assurance Standards Board (IAASB) the IDW commented on the [IAASB’s Exposure Draft "Proposed International Standard on Assurance Engagements ISAE 3410, Assurance Engagements on Green House Gas Statements".](http://ifac.org/Guidance/EXD-Details.php?EDID=0152)

In a [letter](http://www.idw.de/idw/download/IAASB_CP_Auditor_Reporting_Value_IDWStell.pdf?id=612492&property=Datei) dated 19 September 2011 to the International Auditing and Assurance Standards Board (IAASB) the IDW commented on the [IAASB’s Consultation Paper "Enhancing the Value of Auditor Reporting: Exploring Options for Change"](http://www.idw.de/idw/download/IAASB_CP_Auditor_Reporting_Value.pdf?id=612490&property=Datei).

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**Institute of Certified Public Accountants in Ireland (CPA) – Irlanda**

CPA welcomes increase in audit exemption threshold

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**Institute of Certified Public Accountants of Sri Lanka**

[2011 - ISMS Internal Audit Training Course courtesy ICASL](http://www.icasrilanka.com/NewsEvents/Announce.aspx?NID=283)

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**Institute of Certified Public Accountants of Kenya**

[Audit Quality Reviews To Be Carried Out in 2011](http://www.icpak.com/index.php?option=com_content&view=article&id=136:audit-quality-reviews-to-be-carried-out-in2011-&catid=38:icpak-news&Itemid=154)

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Institute of Chartered Accountants in Australia

[Latest public inspection report on audit quality](http://www.charteredaccountants.com.au/News-Media/Media-centre/2011/Latest-public-inspection-report-on-audit-quality.aspx)

[Timing the essence for changes to public sector audit](http://www.icaew.com/en/about-icaew/newsroom/press-releases/2011-press-releases/timing-the-essence-for-changes-to-public-sector-audit)

[Independence clarity a win for SMSF auditors](http://www.charteredaccountants.com.au/News-Media/Media-centre/2011/Independence-clarity-a-win-for-SMSF-auditors.aspx)

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Institute of Chartered Accountants in England and Wales (ICAEW)

[ICAEW comments on Barnier's speech at FEE conference on audit](http://www.icaew.com/en/about-icaew/newsroom/press-releases/2011-press-releases/icaew-comments-on-barniers-speech-at-fee-conference-on-audit)

[CPAS and ICAEW discuss ‘The Future of Audit’](http://www.icaew.com/en/about-icaew/newsroom/press-releases/2011-press-releases/icpas-and-icaew-discuss-the-future-of-audit)

[Competition Commission must safeguard audit quality, says ICAEW](http://www.icaew.com/en/about-icaew/newsroom/press-releases/2011-press-releases/competition-commission-must-safeguard-audit-quality-says-icaew)

[Timing the essence for changes to public sector audit](http://www.icaew.com/en/about-icaew/newsroom/press-releases/2011-press-releases/timing-the-essence-for-changes-to-public-sector-audit)

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Institute of Cost & Management Accountants of Pakistan

[IBC is organizing workshop on “Audit Practice & Procedures – Stepwise”](http://www.icmap.com.pk/pdf/wrk_apps_isb_28062k11.pdf)

[IBC is organizing Workshop on Forensic Audit](http://www.icmap.com.pk/pdf/wrk_fa_isb_20062k11.pdf)

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Institute of Cost and Work Accountants of India

[FAQs on Companies Cost Audit Report Rules 2011](http://www.icwai.org/icwai/docs/FAQ%20on%20Companies%20Cost%20Audit%20Report%20Rules%202011.pdf)

[The Cost Audit Report Rules 2011](http://members.icwai.org/members/docs/mca/Revised_Report_Rules_03jun11.pdf)

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Institute of Internal Auditors (IIA)

[Critical Thinking for Internal Auditors Course Premieres in August](http://www.theiia.org/recent-iia-news/?i=16286)

[Global Association Honors Internal Audit Profession’s 2011 Highest Achievers](http://www.theiia.org/recent-iia-news/?i=16238)

[Experience the Audit Executive Center – Free Live Webinar- September 14th](http://www.theiia.org/recent-iia-news/?i=16420)

[The Institute of Internal Auditors is Awarded the Orlando Sentinel’s Top 100 Companies Distinction](http://www.theiia.org/recent-iia-news/?i=16355)

[Internal Auditor Magazine Earns 10 Awards from Florida Magazine Association](http://www.theiia.org/recent-iia-news/?i=16434)

[IIA Announces Launch of Certification in Risk Management Assurance](http://www.theiia.org/recent-iia-news/?i=16487)

[What Was the First College to Receive a Grant to Have An IIA Endorsed Internal Audit Program-](http://www.theiia.org/recent-iia-news/?i=16606)

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Instituto de Censores Jurados de Cuentas de España

[La SGAE tuvo auditorías limpias de Ernst & Young, BDO y KPMG](http://www.icjce.es/images/pdfs/noticias/2011/julio/07jul/expansion_7jul.pdf)

[Hay auditoría más allá de las Cuatro Grandes](http://www.icjce.es/images/pdfs/noticias/2011/julio/07jul/negocio_7jul.pdf)

[Jeremy Newman: "En BDO no estamos de acuerdo con la rotación obligatoria del auditor"](http://www.icjce.es/images/pdfs/noticias/2011/julio/05jul/eleconomista_5jul.pdf)

[El Gobierno aprueba el texto refundido de la Ley de Auditoría de Cuentas](http://www.icjce.es/images/pdfs/noticias/2011/julio/04jul/eleconomista_4jul.pdf)

[Los auditores alertan de una guerra de precios](http://www.icjce.es/images/pdfs/noticias/2011/julio/04jul/expansion_4jul.pdf)

[Más de 600 profesionales se congregan en el Fórum del Auditor en Sitges](http://www.icjce.es/images/pdfs/noticias/2011/julio/04jul/lavanguardia_4jul.pdf)

[Auditorías ¿públicas?](http://www.icjce.es/images/pdfs/noticias/2011/julio/27jul/cincodias_27jul.pdf)

[El Tribunal de Cuentas se enfrenta a las auditoras por el sector público](http://www.icjce.es/images/pdfs/noticias/2011/julio/26jul/expansion_26jul.pdf)

[José Antonio Gonzalo Angulo: "El auditor no debería jugar con los precios, puede resultar muy peligroso"](http://www.icjce.es/images/pdfs/noticias/2011/julio/18jul/eleconomista_18jul.pdf)

[Nuevas normas para regular la relación entre auditores de cuentas](http://www.icjce.es/images/pdfs/noticias/2011/julio/18jul/eleconomista_18jul_norma.pdf)

[Bruselas creará un organismo de supervisión europeo para auditoras](http://www.icjce.es/images/pdfs/noticias/2011/julio/14jul/eleconomista_14jul.pdf)

[Auditoras: hacia una supervisión común](http://www.icjce.es/images/pdfs/noticias/2011/julio/14jul/eleconomista_14jul_opinion.pdf)

[Casi mil auditores de España y Portugal asistirán en Vigo a su congreso anual](http://www.icjce.es/images/pdfs/noticias/2011/julio/13jul/farodevigo_13jul.pdf)

[Deloitte, PwC, E&Y y KPMG pujan por las auditorías autonómicas](http://www.icjce.es/images/pdfs/noticias/2011/julio/11jul/expansion_11jul.pdf)

[PwC le pisa los talones a Deloitte en la auditoría del mercado contínuo](http://www.icjce.es/images/pdfs/noticias/2011/julio/11jul/eleconomista_11jul.pdf)

[Informe de cuentas del auditor en caso de concurso](http://www.icjce.es/images/pdfs/noticias/2011/julio/11jul/eleconomista_11jul_concurso.pdf)

[Un nuevo negocio para las auditoras](http://www.icjce.es/images/pdfs/noticias/2011/julio/11jul/expansion_11jul_opinion.pdf)

[Innovar: por una auditoría de futuro](http://www.icjce.es/images/pdfs/noticias/2011/septiembre/08sept/partidadoble_sept11.pdf)

[La UE fortalecerá el papel de los comités de auditoría](http://www.icjce.es/images/pdfs/noticias/2011/septiembre/05sept/eleconomista_5sept.pdf)

[Deloitte incorporará a unos 1.000 profesionales este ejercicio](http://www.icjce.es/images/pdfs/noticias/2011/septiembre/05sept/expansion_5sept.pdf)

[El auditor vuelve a dudar de Ezentis](http://www.icjce.es/images/pdfs/noticias/2011/septiembre/02sept/cincodias_2sept.pdf)

[Una auditoría detecta un fraude de 675 millones en la rusa Gazprom](http://www.icjce.es/images/pdfs/noticias/2011/septiembre/02sept/eleconomista_2sept.pdf)

[Los auditores se enfrentan a RTVE](http://www.icjce.es/images/pdfs/noticias/2011/septiembre/expansion_6agosto.pdf)

[Javier Castillo: "Los auditores no tenemos parte de culpa en esta crisis"](http://www.icjce.es/images/pdfs/noticias/2011/julio/29jul/heraldo_31jul.pdf)

[Quién es quién en la auditoría en España](http://www.icjce.es/images/pdfs/noticias/2011/septiembre/30sept/expansion_30sept.pdf)

[Loterías y Apuestas exige demasiado a sus auditores](http://www.icjce.es/images/pdfs/noticias/2011/septiembre/29sept/negocio_29sept.pdf)

[KPMG defiende su labor y realiza la última auditoría de la caja](http://www.icjce.es/images/pdfs/noticias/2011/septiembre/29sept/expansion_29sept.pdf)

[Los auditores se rebelan contra Bruselas](http://www.icjce.es/images/pdfs/noticias/2011/septiembre/28sept/expansion_28sept.pdf)

[Críticas al futuro borrador de auditoría de Bruselas](http://www.icjce.es/images/pdfs/noticias/2011/septiembre/28sept/eleconomista_28sept.pdf)

[Los auditores critican el borrador sobre el sector de la CE](http://www.icjce.es/images/pdfs/noticias/2011/septiembre/28sept/cincodias_28sept.pdf)

[La Comisión Europea planea limitar el poder de las cuatro grandes firmas de auditoría](http://www.icjce.es/images/pdfs/noticias/2011/septiembre/28sept/cincodias_28sept_ce.pdf)

[Bruselas planea imponer duras restricciones al sector de auditoría](http://www.icjce.es/images/pdfs/noticias/2011/septiembre/27sept/elpais_27sept.pdf)

[Bruselas prepara una dura reforma para las big four](http://www.icjce.es/images/pdfs/noticias/2011/septiembre/27sept/expansion_27sept.pdf)

[Ernst & Young arrebata a KPMG la auditoría de la SGAE](http://www.icjce.es/images/pdfs/noticias/2011/septiembre/27sept/expansion_27sept_ey.pdf)

[Salgado: "No necesitamos auditores externos"](http://www.icjce.es/images/pdfs/noticias/2011/septiembre/26sept/elmundo_26sept_salgado.pdf)

[El FMI sugiere un auditor externo para la banca española](http://www.icjce.es/images/pdfs/noticias/2011/septiembre/26sept/elmundo_26sept.pdf)

[Los auditores avisan de que la CAM es inviable si no llega un comprador](http://www.icjce.es/images/pdfs/noticias/2011/septiembre/22sept/abc_22sept.pdf)

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[La auditoría de la Generalitat](http://www.icjce.es/images/pdfs/noticias/2011/septiembre/21sept/lavanguardia_21sept_editorial.pdf)

[El Senado veta que las auditoras administren los concursos](http://www.icjce.es/images/pdfs/noticias/2011/septiembre/20sept/expansion_20sept.pdf)

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[Una auditoría externa eleva al 4,2% el déficit de la Generalitat en el 2010](http://www.icjce.es/images/pdfs/noticias/2011/septiembre/15sept/lavanguardia_15sept.pdf)

[Auditores privados examinarán las cuentas públicas](http://www.icjce.es/images/pdfs/noticias/2011/septiembre/14sept/elpais_14sept.pdf)

[Firmas del sector privado auditarán cuentas públicas](http://www.icjce.es/images/pdfs/noticias/2011/septiembre/14sept/eleconomista_14sept.pdf)

[Abogados y auditores pugnan por la gestión de los concursos](http://www.icjce.es/images/pdfs/noticias/2011/septiembre/13sept/expansion_13sept.pdf)

[Ni auditados ni presentados](http://www.icjce.es/images/pdfs/noticias/2011/septiembre/12sept/lavanguardia_12sept.pdf)

[De auditor a auditor](http://www.icjce.es/images/pdfs/noticias/2011/septiembre/12sept/dossierempresarial_12sept.pdf)

[Auditar a todos los pueblos](http://www.icjce.es/images/pdfs/noticias/2011/septiembre/12sept/elmundo_12sept.pdf)

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Instituto de Contabilidad y Auditoria de Cuentas (ICAC)

[Resolución de 27 de junio de 2011 del Instituto de Contabilidad y Auditoría de Cuentas, por la que se publica la Norma Técnica de Auditoría sobre “relación entre auditores”.](http://www.icac.meh.es:80/Controladores/VerDocumento.ashx?hid=ensxxx00010079)

[Resolución de 27 de junio de 2011 del Instituto de Contabilidad y Auditoría de Cuentas, por la que se publica la Norma Técnica de Auditoría sobre “relación entre auditores”.](http://www.icac.meh.es:80/Controladores/VerDocumento.ashx?hid=ensxxx00010079)

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Instituto de Contadores Públicos Autorizados de la República Dominicana

[Para realizar auditorías con mayor profesionalismo ICPARD y Cámara de Cuentas firman acuerdo de cooperación](http://www.icpard.org/htpweb/do/articulo.php?id=816)

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Instituto dos Auditores Independentes do Brasil

[IBRACON REALIZA CURSO SOBRE AUDITORIA DE ESTIMATIVA CONTÁBIL, PARTES RELACIONADAS E EVENTOS SUBSEQUENTES](http://www.ibracon.com.br/noticias/destaque.asp?identificador=4239)

[1º ENCONTRO DE CONTABILIDADE E AUDITORIA PARA COMPANHIAS ABERTAS E SOCIEDADES DE GRANDE PORTE SERÁ REALIZADO EM SETEMBRO](http://www.ibracon.com.br/noticias/destaque.asp?identificador=4235)

[IBRACON PEDE FIM DO RODÍZIO DE AUDITORIAS À CVM](http://www.ibracon.com.br/noticias/news.asp?identificador=4243)

[4ª. REGIONAL DO IBRACON PROMOVERÁ CURSO EM BELO HORIZONTE SOBRE NOVAS NORMAS BRASILEIRAS E INTERNACIONAIS DE AUDITORIA](http://www.ibracon.com.br/noticias/destaque.asp?identificador=4278)

[FRAUDES E ERROS- COMO O AUDITOR DEVE PROCEDER](http://www.ibracon.com.br/noticias/destaque.asp?identificador=4254)

[RELATÓRIO DE AUDITORIA É TEMA DE PALESTRA DO IBRACON NA 22ª COVECON](http://www.ibracon.com.br/noticias/destaque.asp?identificador=4253)

[IBRACON E ABRASCA PROMOVEM 1º ENCONTRO DE CONTABILIDADE E AUDITORIA PARA AS COMPANHIAS ABERTAS](http://www.ibracon.com.br/noticias/destaque.asp?identificador=4280)

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International Forum of Independent Audit Regulators (IFIAR) – Internacional

[IFIAR Activity Report 2010](http://www.frc.org.uk/images/uploaded/documents/IFIAR%20Activity%20Report%202010.doc)

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International Organization of Supreme Audit Institutions

[Enhancing Public Accountability : Realigning SAIs with Social Audit](http://www.intosai.org/blueline/upload/07indiene2.pdf)

[Supreme Audit Institution and Citizen: Indonesian Experience](http://www.intosai.org/blueline/upload/09indonesiene.pdf)

[Position paper Netherlands Court of Audit](http://www.intosai.org/blueline/upload/09niederlandee.pdf)

[To include citizens in the audit process is an important way to play the role of auditing in promoting national governance](http://www.intosai.org/blueline/upload/10chinae.pdf)

[Forms of citizen participation in government auditing UNITED STATES OF AMERICA](http://www.intosai.org/blueline/upload/11usae.pdf)

[Primeras Jornadas ASOSAI–EUROSAI](http://www.intosai.org/blueline/upload/schlz1asosaieurosaikonfes.pdf)

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Instituto Guatemalteco de Contadores Públicos y Auditores

[II Congreso Latinoamericano de Estudiantes de Contaduría Pública y Auditoria](http://www.igcpa.org.gt/igcpa/?p=2192)

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Japanese Institute of Certified Public Accountants

[Comments on the Discussion Paper "The Evolving Nature of Financial Reporting- Disclosure and Its Audit Implications"](http://www.hp.jicpa.or.jp/english/news/2011/06/index.html#7802)

[JICPA issued Law and Regulation Committee Research Report No. 10 "An engagement letter for assurance engagements of financial information", and No. 11 "An engagement letter for audits and reviews"](http://www.hp.jicpa.or.jp/english/news/2011/06/index.html#7847)

[Revisions to the JICPA Auditing and Assurance Practice Committee Practical Guideline No. 83 "Practical Guideline on Quarterly Review"](http://www.hp.jicpa.or.jp/english/news/2011/08/index.html#7985)

[JICPA published the Auditing and Assurance Practice Committee Practical Guideline No. 85 "Illustrations of Auditors' Reports"](http://www.hp.jicpa.or.jp/english/news/2011/08/index.html#7984)

[JICPA issued six Auditing Standards Committee Statements- No.59-No.63](http://www.hp.jicpa.or.jp/english/news/2011/08/index.html#7982)

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Junta Central de Contadores

[Auditoria Forense Aplicada A La Prevención Del Fraude Y El Lavado De Activos](http://www.jccconta.gov.co/conferencia2011/temario_auditoria_forense_jcc.pdf)

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KPMG Internacional

[Local authorities support proposals to appoint their own auditors](http://www.kpmg.com/UK/en/IssuesAndInsights/ArticlesPublications/NewsReleases/Pages/Local-authorities-support-appointing-auditors.aspx)

[Office of Fair Trading announcement on UK audit market](http://www.kpmg.com/UK/en/IssuesAndInsights/ArticlesPublications/NewsReleases/Pages/Office-of-Fair-Trading-announcement-on-UK-audit-market.aspx)

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Korean Institute of Certified Public Accountants

[Translation of Quality Control Implementation Guide for SMPs- 2011-07-29](http://www.kicpa.or.kr/servlet/web.bbs.BBSLE?selMenu=09&menu_code=053&operation=detail&ID_NUM=1311929516102)

[KICPA signed MOU with the Institute of Internal Auditors (IIA)- 2011-07-22](http://www.kicpa.or.kr/servlet/web.bbs.BBSLE?selMenu=09&menu_code=053&operation=detail&ID_NUM=1311299393765)

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Malaysian Institute of Accountants

[Narrowing the Audit Gaps- A Call for Change](http://www.mia.org.my/new/news_details.asp?ID=1784)

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National Board of Accountants and Auditors (NBAA)

[Public notice on list of registered audit firms as at 15th August,2011](http://www.nbaa-tz.org/auditfirms.pdf)

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Ordem dos Revisores Oficiais de Contas – Portugal

[Encontro "Prevenção do Branqueamento de vantagens da proveniência ilícita e do financiamento do terrorismo"](http://www.oroc.pt/gca/index.php?id=1250)

[Instrumentos derivados e gestão de riscos financeiros](http://www.oroc.pt/gca/index.php?id=1252)

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Pacific Association of Supreme Audit Institutions (PASAI) – Internacional

[The Pacific regional report on the cooperative performance audit into solid waste management](http://www.pasai.org/site/pasai/files/regional_report_solid_waste/regional_report_solid_waste_final.pdf)

[PASAI 2010 annual report](http://www.pasai.org/site/pasai/files/pasai_annual_reports/2010%20annual%20report.pdf)

Three brand new resources produced by PASAI have been uploaded onto the site. The Human Resources Manual, the Quality Assurance Guidelines and the Reporting Guidelines can all be found on [this page](http://www.pasai.org/Resources/PASAI+manuals+and+guidelines.html) along with the download links

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PricewaterhouseCoopers

[European businesses cautious on radical audit reform](http://www.pwc.com/gx/en/press-room/2011/European-biz-cautious-on-radical-audit-reform.jhtml?WT.rss_f=PwC+global+press+releases&WT.rss_ev=a&WT.rss_a=European+businesses+cautious+on+radical+audit+reform)

[PwC nombra a Javier Lapastora nuevo socio responsable de Auditoría en España](http://www.pwc.com/es/es/sala-prensa/notas-prensa/2011/javier-lapastora-socio-responsable-auditoria.jhtml?WT.rss_f=Novedades+en+PwC+Espa%C3%B1a&WT.rss_ev=a&WT.rss_a=PwC+nombra+a+Javier+Lapastora+nuevo+socio+responsable+de+Auditor%C3%ADa+en+Espa%C3%B1a)

[Leading practices for audit committees outlined in new book](http://feedproxy.google.com/%7Er/pwc/us/pressreleases/%7E3/Eb2SEzU7T9M/Leading-practices-for-audit-committees.jhtml)

[Internal audit sustainability and employee health & safety compliance](http://cfodirect.pwc.com/CFODirectWeb/Controller.jpf?ContentCode=MSRA-8JR4PU&rss=true)

[Internal Audit Solutions](http://www.pwc.com/lu/en/internal-audit/index.jhtml?WT.rss_f=PwC+Luxembourg+-+Latest+News&WT.rss_ev=a&WT.rss_a=Internal+Audit+Solutions)

[In brief- PCAOB seeks comment on auditor independence and audit firm rotation](http://cfodirect.pwc.com/CFODirectWeb/Controller.jpf?ContentCode=THUG-8KU2JH&rss=true)

[Parmi les vingt associés cooptés au sein de PwC, dix associés viennent renforcer l'activité Audit](http://www.pwc.fr/parmi-les-vingt-associes-cooptes-au-sein-de-pwc-dix-associes-viennent-renforcer-activite-audit.html)

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Public Company Accounting Oversight Board (PCAOB)

[June 21, 2011](http://pcaobus.org/News/Releases/Pages/06212011_OpenBoardMeeting.aspx) Auditor's Report PCAOB Issues Concept Release on Auditor's Reporting Model

[June 16, 2011](http://pcaobus.org/News/Releases/Pages/06162011_OpenBoardMeeting.aspx) Auditor's Report PCAOB to Consider Issuing Concept Release on the Auditor's Reporting Model

[June 14, 2011](http://pcaobus.org/News/Releases/Pages/06142011_OpenBoardMeeting.aspx) Nonpublic Broker-Dealers PCAOB Adopts Interim Inspection Program for Broker-Dealer Audits and Broker and Dealer Funding Rules

[June 9, 2011](http://pcaobus.org/News/Releases/Pages/06092011_OpenBoardMeeting.aspx) Nonpublic Broker-Dealers PCAOB to Consider Adopting Interim Inspection Program for Broker-Dealer Audits and Broker-Dealer Funding Rules

[July 12, 2011](http://pcaobus.org/News/Releases/Pages/07122011_OpenBoardMeeting.aspx) PCAOB Proposes Standards for Broker-Dealer Audits and Auditing Supplemental Information

[July 7, 2011](http://pcaobus.org/News/Releases/Pages/07072011_OpenBoardMeeting.aspx) PCAOB to Consider Proposing Standards for Broker-Dealer Audits and Auditing Supplemental Information

[June 28, 2011](http://pcaobus.org/News/Releases/Pages/06282011_BDForums.aspx) PCAOB Invites Auditors of Brokers and Dealers to Participate in the 2011 Forum on Auditing Smaller Broker-Dealers

[Aug. 25, 2011](http://pcaobus.org/News/Releases/Pages/08252011_Roundtable.aspx) PCAOB to Host Roundtable on the Auditor’s Reporting Model

[Aug. 16, 2011](http://pcaobus.org/News/Releases/Pages/08162011_OpenBoardMeeting.aspx) PCAOB Issues Concept Release on Auditor Independence and Audit Firm Rotation

[Aug. 11, 2011](http://pcaobus.org/News/Releases/Pages/08112011_PCAOBtoConciderConceptRelease.aspx) PCAOB to Consider Concept Release on Auditor Independence and Audit Firm Rotation

[Aug. 8, 2011](http://pcaobus.org/News/Releases/Pages/08082011_ChineseAuditOversightCooperation_EN.aspx) Joint Press Release Chinese and U.S. Regulators Held Meeting in Beijing on Audit Oversight Cooperation

[Sept. 8, 2011](http://pcaobus.org/News/Releases/Pages/09082011_RoundtableParticipants.aspx) PCAOB Announces Participants in Roundtable on Auditor's Reporting Mode

[Oct. 6, 2011](http://pcaobus.org/News/Releases/Pages/10062011_OpenBoardMeeting.aspx) PCAOB to Consider Proposing Amendments to Improve Transparency Through Disclosure of Engagement Partner and Certain Other Participants in Audits

[Oct. 3, 2011](http://pcaobus.org/News/Releases/Pages/10032011_SAPA8.aspx) PCAOB Publishes Staff Audit Practice Alert on Audit Risks in Certain Emerging Markets

[Oct. 6, 2011](http://pcaobus.org/News/Releases/Pages/10062011_OpenBoardMeeting.aspx) PCAOB to Consider Proposing Amendments to Improve Transparency Through Disclosure of Engagement Partner and Certain Other Participants in Audits

[Oct. 3, 2011](http://pcaobus.org/News/Releases/Pages/10032011_SAPA8.aspx) PCAOB Publishes Staff Audit Practice Alert on Audit Risks in Certain Emerging Markets

[Oct. 6, 2011](http://pcaobus.org/News/Releases/Pages/10062011_OpenBoardMeeting.aspx) PCAOB to Consider Proposing Amendments to Improve Transparency Through Disclosure of Engagement Partner and Certain Other Participants in Audits

[Oct. 3, 2011](http://pcaobus.org/News/Releases/Pages/10032011_SAPA8.aspx) PCAOB Publishes Staff Audit Practice Alert on Audit Risks in Certain Emerging Markets

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Securities and Exchange Comission (SEC)

[SEC Proposes Ways to Strengthen Audits and Reporting of Broker-Dealers to Protect Customer Assets](http://www.sec.gov/news/press/2011/2011-128.htm)

[U.S. and Chinese Regulators Meet in Beijing on Audit Oversight Cooperation](http://www.sec.gov/news/press/2011/2011-164.htm)

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Smartpros

[Rethinking the Relevance, Credibility and Transparency of Audits](http://accounting.pro2net.com/x72099.xml)

[Survey Finds Internal Auditors Need to Brush Up Tech Skills](http://accounting.smartpros.com/x72435.xml)

[Rethinking the Relevance, Credibility and Transparency of Audits](http://accounting.pro2net.com/x72099.xml)

[Audit Finds Faults in Whistleblower Program Run by IRS](http://accounting.smartpros.com/x72655.xml)

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South African Institute of Chartered Accountants (SAICA)

[Revolutionary discussion paper starts global debate to change information in auditors’ reports](https://www.saica.co.za/DesktopModules/EngagePublish/itemlink.aspx?itemId=3072&language=en-ZA)

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Superintendencia Financiera de Colombia

[2011011955](http://www.superfinanciera.gov.co/Normativa/Conceptos2011/2011011955.doc) Comité de Auditoría, Miembros Independientes, Emisores de Valores.

[2011041147](http://www.superfinanciera.gov.co/Normativa/Conceptos2011/2011041147.doc) Comité de Auditoría, Reuniones, Emisores de Valores.

[2011034978](http://www.superfinanciera.gov.co/Normativa/Conceptos2011/2011034978.doc) Revisor Fiscal, Conflicto de Interés.

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Superintendencia de Sociedades

[220-060560](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31415&m=td&a=td&d=depend) Auditoria de hechos ocurridos en períodos anteriores ya dictaminados por otro revisor fiscal

[220-066259](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31458&m=5&a=2011&d=depend) En qué casos es obligatoria la Revisoría fiscal.

[220-078876 .](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31580&m=td&a=td&d=depend)INCOMPATIBILIDADES DEL REVISOR FISCAL

[220-076474](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31569&m=td&a=td&d=depend) VINCULACIÓN DEL REVISOR FISCAL Y EJERCICIO DE SUS FUNCIONES

[220-072108](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31561&m=td&a=td&d=depend) No existe impedimento para que un ex revisor fiscal sea asociado de una compañía

[220-066259](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31458&m=td&a=td&d=depend) En qué casos es obligatoria la Revisoría fiscal.

[220-066234](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31443&m=td&a=td&d=depend) Liquidación Privada Obligación de tener revisor fiscal una sociedad por acciones

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The CPA Journal

[End-User Computing Applications- Implications for Internal Auditors and Managers](http://viewer.zmags.com/publication/98bf8bfd#/98bf8bfd/69)

[Audit Fees and Engagement Profitability- An Approach to Strengthen Compliance with Standards of Ethical Behavior](http://viewer.zmags.com/publication/a01990f9#/a01990f9/66)

[The Audit Reporting Process- An Opportunity for Fundamental Change](http://viewer.zmags.com/publication/a01990f9#/a01990f9/82)

[PCAOB Proposed Standards on the Auditor’s Reporting Model](http://viewer.zmags.com/publication/a01990f9#/a01990f9/14)

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Otros

Samantilla – Colombia

[Los ISA (NIA) Clarificados y las PYMES](http://samantilla.com/?p=180)

[¿Habla usted el lenguaje de los ISA clarificados?](http://samantilla.com/?p=167)

[Cómo avanza el proceso de implementación de los ISA](http://samantilla.com/?p=135)

[Auditoría en la nube- la siguiente etapa en el proceso](http://samantilla.com/?p=131)

[Se necesitan más firmas de auditoría (I)](http://samantilla.com/?p=105)

[Se necesitan más firmas de auditoría (II)](http://samantilla.com/?p=108)

[Se necesitan más firmas de auditoría (III)](http://samantilla.com/?p=118)

[Se necesitan más firmas de auditoría (IV)](http://samantilla.com/?p=120)

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NACIONAL

Jurisprudencia contable

00289-2011

Capitalización de la revalorización del patrimonio. Es una simple reclasificación de cuentas que no conlleva un incremento real del patrimonio, ni constituye un aporte como tal y es por eso que incluirla en una disminución de capital con reembolso efectivo de aportes mediante la cual se hace entrega de activos a los socios o accionistas da lugar a una reducción de la garantía de los acreedores que no se fundamenta en un verdadero incremento de capital.

<http://www.javeriana.edu.co/personales/hbermude/jurisprudencia/CE00289-2011.docx>

[18381-2011](http://www.javeriana.edu.co/personales/hbermude/jurisprudencia/CE18381-2011.doc)

La circunstancia de encontrarse amparado por la aplicabilidad del régimen simplificado en materia tributaria, no exime al comerciante de la obligación de llevar su contabilidad de acuerdo con los precitados postulados que formulan el Código de Comercio y el Código de Procedimiento Civil

<http://www.javeriana.edu.co/personales/hbermude/jurisprudencia/CE18381-2011.doc>

[00880-2011](http://www.javeriana.edu.co/personales/hbermude/jurisprudencia/CE199800880-2011.rtf)

(...) En efecto, desde el punto de vista contable es posible provisionar todo tipo de cuentas por cobrar, incluso aquellas que no han sido generadoras de renta. También es posible provisionar las cuentas que estén a cargo de vinculados económicos. Contablemente tampoco se establecen límites al monto de la provisión, ni se exige que las cuentas sean de plazo vencido.

<http://www.javeriana.edu.co/personales/hbermude/jurisprudencia/CE199800880-2011.rtf>

[00808-2011](http://www.javeriana.edu.co/personales/hbermude/jurisprudencia/CE200500808-2011.rtf)

(...) el valor probatorio de la contabilidad, depende de que esta sea llevada en la forma ordenada por la ley, que cumpla los requisitos consagrados en el Decreto 2649 de 1993 y en el estatuto tributario, sin cuya observancia no puede considerarse válida para justificar los hechos que por este medio probatorio procura probar(...).

<http://www.javeriana.edu.co/personales/hbermude/jurisprudencia/CE200500808-2011.rtf>

[19801-2011](http://www.javeriana.edu.co/personales/hbermude/jurisprudencia/CE19801-2011.docx)

(...) no es posible registrar contablemente un hecho económico como la constitución o el incremento progresivo de reservas o fondos patrimoniales en la cuenta de otro hecho económico distinto como los gastos, máxime cuando de manera clara se dispone que éstos últimos no provienen de los primeros. (...)

<http://www.javeriana.edu.co/personales/hbermude/jurisprudencia/CE19801-2011.docx>

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Ministerio de Comercio, Industria y Turismo

Decreto 3048

Por el cual se crea la Comisión Intersectorial de Normas de Contabilidad, de Información Financiera y de Aseguramiento de la Información.

<http://wsp.presidencia.gov.co/Normativa/Decretos/2011/Documents/Agosto/23/dec304823082011.pdf>

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Consejo Técnico de la Contaduría Pública

[En discusión pública, propuesta de normas internacionales de información financiera](http://www.ctcp.gov.co/?q=node/10)

En cumplimiento del numeral 8 del artículo 8 de la Ley 1314 de 2009 y en desarrollo del Direccionamiento Estratégico y el Plan de Trabajo, el Consejo Técnico de la Contaduría Pública invita a los funcionarios de las entidades del grupo No 1 y a los del grupo No 2 que voluntariamente decidan aplicarlas, y al público en general interesado en el desarrollo del proceso de convergencia hacia estándares internacionales de contabilidad e información financiera, para que participen en la discusión pública de la propuesta de normas. <http://www.ctcp.gov.co/sites/default/files/Propuesta%20de%20las%20normas%20para%20discusión%20pública%2010%20de%20octubre.pdf>

Colombia convergerá a las normas internacionales de información financiera (NIIF)

El Consejo Técnico de la Contaduría Pública (CTCP) anunció que recomendó al Gobierno Nacional, converger hacia las Normas Internacionales de Información Financiera (NIIF), como un importante avance del país en materia contable y financiera.

<https://www.mincomercio.gov.co/publicaciones.php?id=774>

Documento de Direccionamiento Estratégico

El CTCP se permite publicar el documento definitivo de Direccionamiento Estratégico, el cual se constituye en el referente del proceso de convergencia hacia las normas internacionales de información financiera y de aseguramiento de la información. <http://www.ctcp.gov.co/sites/default/files/Direccionamiento%20Estratégico_0.pdf>

Convocatorias – Trabajos académicos

El Consejo Técnico de la Contaduría Pública, en desarrollo del numeral 12 del artículo 8 de la Ley 1314, convoca a las facultades y programas de Contaduría Pública del país, a los grupos de investigación, a las agremiaciones de contadores públicos y a la comunidad contable en general, para que se sirvan enviar, en forma física y electrónica, a las direcciones que se citan a continuación, los trabajos académicos que en cualquier modalidad, (tesis, monografías, ensayos, artículos, etcétera), han sido desarrollados en relación con estándares internacionales de contabilidad, información financiera y aseguramiento de la información, o con el proceso de convergencia a los mismos.

<http://www.ctcp.gov.co/?q=node/211>

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Superintendencia Financiera de Colombia

Circular Externa [0](http://www.superfinanciera.gov.co/NormativaFinanciera/Archivos/ce017_11.doc)43 de 2011

Modifica los Capítulos II y III de la Circular Básica Contable y Financiera en relación con la valoración de garantías y de bienes recibidos en dación en pago, del Anexo 5 del mencionado Capítulo II en relación con la Pérdida Dado el Incumplimiento (PDI) y del Capítulo II Título II de la Circular Básica Jurídica en relación con el uso del término avalúo técnico

<http://www.superfinanciera.gov.co/NormativaFinanciera/Archivos/ce043_11.doc>

Circular Externa [0](http://www.superfinanciera.gov.co/NormativaFinanciera/Archivos/ce017_11.doc)30 de 2011

Incorpora las disposiciones de la Circular Externa 8 de 2007 en el Capítulo XIII de la Circular Básica Contable y Financiera y se ajustan algunas proformas relacionadas con el cálculo del patrimonio técnico y de la relación de solvencia de las sociedades comisionistas de bolsa de valores. [http://www.superfinanciera.gov.co/NormativaFinanciera/Archivos/ce030\_11.doc.](%20http://www.superfinanciera.gov.co/NormativaFinanciera/Archivos/ce030_11.doc.)

Circular Externa [0](http://www.superfinanciera.gov.co/NormativaFinanciera/Archivos/ce017_11.doc)27 de 2011

Imparte instrucciones relativas a la definición de situaciones de incumplimiento del Capítulo II de la Circular Básica Contable y Financiera (Circular Externa 100 de 1995).

<http://www.superfinanciera.gov.co/NormativaFinanciera/Archivos/ce027_11.doc>

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Superintendencia de Servicios Públicos

[Resolución 2011](http://servoaspr.imprenta.gov.co/diariop/diario2.pdf?p_tipo=03&p_numero=20101300050115&p_fecha=24/12/2010&p_consec=1300000)1300016175

Por la cual se modifica el proceso de convergencia hacia el Modelo General de Contabilidad para Empresas Prestadoras de Servicios Públicos, en convergencia con los Estándares Internacionales de Contabilidad e Información Financiera de aceptación mundial y se dictan otras disposiciones

<http://www.superservicios.gov.co/home/c/document_library/get_file?uuid=c936c534-f97f-4ce0-b23a-ef12e95f303e&groupId=10122>

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Superintendencia de Sociedades

Oficio [115-119771](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=232&id=31811&m=td&a=td&d=depend)del 21 de octubre de 2011

Intercambio accionario en proceso de fusión no incluye acciones propias readquiridas

<http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=232&id=31811&m=td&a=td&d=depend>

Oficio [115-119707](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=232&id=31810&m=td&a=td&d=depend)del 21 de octubre de 2011

Registro contable de las garantías extendidas

<http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=232&id=31810&m=td&a=td&d=depend>

Oficio 115-108677 del 16 de septiembre de 2011

Distribución de utilidades retenidas

<http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=232&id=31809&m=td&a=td&d=depend>

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Otros

[El TLC y las reformas a lo contable](http://samantilla.com/?p=205)

El TLC con Estados Unidos es una realidad, como lo están siendo los TLC con otros países. Se trata de acuerdos de comercio que tendrán impacto profundo en la economía colombiana y en la profesión contable del país. Vienen cargados de modificaciones importantes a las prácticas a que estamos acostumbrados

<http://samantilla.com/?p=205>

[La economía del valor razonable según Delaware](http://samantilla.com/?p=197)

Está disponible para el amable lector una versión en español del artículo publicado en el Delaware Journal of Corporate Law por Brett A. Margolin y Samuel J. Kursh, que tiene por título “La economía del valor razonable según Delaware.”

<http://samantilla.com/?p=197>

Los IFRS: más que sólo mejoramiento

Los sistemas tradicionales de contabilidad, a causa de que principalmente han estado basados en reglas (legales), han privilegiado el registro de las transacciones (entradas – salidas = saldo).

Los nuevos sistemas de contabilidad, basados en principios, están cambiando el centro de atención y, por consiguiente, las prácticas derivadas.

<http://samantilla.com/?p=177>

Una discusión mundial, en la que vale la pena participar… Para luego no quejarse

En prácticamente todo el mundo, las entidades pequeñas y más pequeñas sienten que las leyes y regulaciones, así como los estándares de contabilidad y auditoría que gobiernan los negocios se han vuelto mucho más complejos en el intento de abordar un mundo en el que los negocios que están en la cúspide del sector corporativo [...]

<http://samantilla.com/?p=173>

[Con NIIF sector solidario tendría nuevas bases fiscales en Colombia (I) – Gabriel Vásquez Tristancho](http://www.actualicese.com/opinion/con-niif-sector-solidario-tendria-nuevas-bases-fiscales-en-colombia-i-gabriel-vasquez-tristancho/)

Para las cooperativas de Colombia la convergencia hacia NIIF tendrá fuertes impactos patrimoniales e impositivos. En la primera parte la discusión sobre los aportes sociales y el patrimonio de la entidad

<http://www.actualicese.com/opinion/con-niif-sector-solidario-tendria-nuevas-bases-fiscales-en-colombia-i-gabriel-vasquez-tristancho/>

[Exposición de Motivos de ley 1314: ¿Que se discutió en el Congreso? –](http://www.actualicese.com/opinion/exposicion-de-motivos-de-ley-1314-que-se-discutio-en-el-congreso-hernan-a-rodriguez-g/)

Antecedentes Históricos, Resumen de las Ponencias: 1. Regular los principios y normas de contabilidad e información financiera y de aseguramiento de información aceptados en Colombia ; 2. Señalar las autoridades competentes; 3. Se especifica el procedimiento para la expedición de las normas; 4. Se determinan las entidades responsables de vigilar su cumplimiento. <http://www.actualicese.com/opinion/exposicion-de-motivos-de-ley-1314-que-se-discutio-en-el-congreso-hernan-a-rodriguez-g/>

Propuesta de aceptación nuevas NIIF como bases fiscales

Pareciera ilógico, pero en realidad con muchísima razón, la autoridad tributaria propone que las nuevas NIIF, que entrarían posiblemente en aplicación a partir del 2013, constituyan base fiscal. <http://www.actualicese.com/opinion/propuesta-aceptacion-nuevas-niif-como-bases-fiscales-gabriel-vasquez-tristancho/>

Estándares Internacionales de Contabilidad: Lo que nos espera y lo que debemos recorrer – J. Orlando Corredor Alejo

Como es sabido, la Ley 1314 de 2009 ordenó converger hacia estándares contables de reconocimiento internacional, mejor conocidas como normas internacionales de información financiera (NIIF). A ese fin, encargó al Consejo Técnico de la Contaduría Pública (CTCP) para liderar el estudio de la convergencia, y proponer los modelos normativos que los Ministerios de Comercio y Hacienda deberán emitir.

<http://www.actualicese.com/opinion/flash-tributar-estandares-internacionales-de-contabilidad-lo-que-nos-espera-y-lo-que-debemos-recorrer-j-orlando-corredor-alejo/>

[A propósito de IFRS: El desafío es debatir principio por principio, norma por norma, estándar por estándar y regla por regla – Hernán A. Rodríguez G.](http://www.actualicese.com/opinion/a-proposito-de-ifrs-el-desafio-es-debatir-principio-por-principio-norma-por-norma-estandar-por-estandar-y-regla-por-regla-hernan-a-rodriguez-g/)

Apoyados con el conocimiento de la disciplina contable y con la formación de Contador Público, debemos iniciar una discusión que a partir de un marco conceptual único para la preparación de información financiera se pueda llegar a la misma conclusión que se llegó en la IASC e IASB para emitir los estándares IAS e IFRS. ¿Quién se le mide?

<http://www.actualicese.com/opinion/a-proposito-de-ifrs-el-desafio-es-debatir-principio-por-principio-norma-por-norma-estandar-por-estandar-y-regla-por-regla-hernan-a-rodriguez-g/>

[Paradigma de la confianza basada en libros de contabilidad (ética del comerciante) o en estados financieros (ética del Contador Público) (ll) – Hernán A. Rodríguez G.](http://www.actualicese.com/opinion/paradigma-de-la-confianza-basada-en-libros-de-contabilidad-etica-del-comerciante-o-en-estados-financieros-etica-del-contador-publico-ll-hernan-a-rodriguez-g/)

Es posible que algunos se hagan a la ilusión de entenderse con los opositores de la “convergencia contable”. ¿Cómo pueden estos ilusos hacer entrar en razón a los que todavía creen en doctrinas contables nacionales, revisiones contables totales o en contadores dueños del control gerencial?, ¿cómo pueden hacerlo sin tener conciencia alguna de su propia existencia como profesional de la Contaduría, ni de la debilidad de su propia formación y ni en su exigua experiencia profesional?

<http://www.actualicese.com/opinion/paradigma-de-la-confianza-basada-en-libros-de-contabilidad-etica-del-comerciante-o-en-estados-financieros-etica-del-contador-publico-ll-hernan-a-rodriguez-g/>

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Internacional

European Financial Reporting Advisory Group (EFRAG)

EFRAG's draft comment letter in response to the 4th batch of IFRS for SMEs draft Q&As

EFRAG has issued its draft comment letter in response to the fourth batch of draft Q&As related to the IFRS for SMEs. Comments on the letter are invited by 18 January 2012. <http://www.efrag.org/Front/n1-847/EFRAG-s-draft-comment-letter-in-response-to-the-4th-batch-of-IFRS-for-SMEs-draft-Q-As.aspx>

EFRAG's comment letter in response to the 3rd batch of IFRS for SMEs draft Q&As

EFRAG has issued its comment letter in response to the third batch of draft Q&As related to the IFRS for SMEs. EFRAG recommends not issuing any of the Q&As.

<http://www.efrag.org/Front/n1-846/EFRAG-s-comment-letter-in-response-to-the-3rd-batch-of-IFRS-for-SMEs-draft-Q-As-.aspx>

Endorsement Status Report Update

In the light of the endorsement by the European Commission of Amendments to IFRS 7 Financial Instruments: Disclosures –Transfers of Financial Assets (published by IASB in October 2010), EFRAG has updated the EFRAG Endorsement Status Report, which can be downloaded below and under the menu point 'Endorsement Status'.

<http://www.efrag.org/Front/n1-841/Endorsement-Status-Report-Update.aspx>

EFRAG report regarding costs of implementing country-by-country reporting

In October 2010, the European Commission started a public consultation in order to gather stakeholders' views on country-by-country reporting by multinational companies. Country-by-country reporting is a concept that would require multinational companies to disclose financial information on their operations in third countries in their annual financial statements. The consultation mainly focused on companies active in an extractive industry in third countries. <http://www.efrag.org/Front/n1-772/EFRAG-secretariat-reports-to-the-European-Commission-on-input-received-from-a-selection-of-companies-regarding-costs-of-implementing-Country-by-country-reporting.aspx>

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Financial Accounting Standards Board

FASB Issues Proposed Improvements to Consolidation Accounting

The Financial Accounting Standards Board (FASB) has issued a proposed Accounting Standards Update intended to increase transparency and consistency of financial reporting about consolidations. The proposed amendments in this Update would affect all companies that are required to evaluate whether they should consolidate another entity.

<http://www.fasb.org/cs/ContentServer?site=FASB&c=Document_C&pagename=FASB%2FDocument_C%2FDocumentPage&cid=1176159448189>

FASB Completes Project on Multiemployer Pension Plan Disclosures

The FASB has issued Accounting Standards Update No. 2011-09, Compensa­tion Retirement Benefits—Multiemployer Plans (Subtopic 715-80): Disclosures about an Employer’s Participation in a Multiemployer Plan, that provides new requirements for the disclosures that an employer should provide related to its participation in multiemployer pension plans.

<http://www.fasb.org/cs/ContentServer?site=FASB&c=Document_C&pagename=FASB%2FDocument_C%2FDocumentPage&cid=1176158943498>

FASB Simplifies Guidance for Testing Goodwill for Impairment

The FASB has approved changes that will simplify the rules for testing goodwill for impairment. Goodwill impairment occurs when the implied fair value of goodwill in a company’s reporting unit declines to an amount that is less than its carrying amount. <http://www.fasb.org/cs/ContentServer?site=FASB&c=Document_C&pagename=FASB%2FDocument_C%2FDocumentPage&cid=1176158831995>

Private Companies: The Path to a Differential Standard-Setting Framework

The FASB staff recently complet­ed an initial assessment of the differences in the way that private company financial statements are used by lenders, investors and others. This article describes the staff’s findings, which will assist the Board in developing a new framework for deciding when and how to modify specific U.S. GAAP accounting standards for private company use.

<http://www.fasb.org/cs/BlobServer?blobcol=urldata&blobtable=MungoBlobs&blobkey=id&blobwhere=1175822734370&blobheader=application%2Fpdf>

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International Accounting Standards Board (IASB)

SME Implementation Group publishes two final Q&As

The [SME Implementation Group (SMEIG)](http://www.ifrs.org/IFRS+for+SMEs/Implementation+Group.htm) today published two question and answer documents (Q&As) on the IFRS for SMEs.

<http://www.ifrs.org/Alerts/SME/SMEpublishesfinalQAs.htm>

IASB and IFAC to enhance co-operation in developing private and public sector accounting standards

The International Accounting Standards Board (IASB) and the International Federation of Accountants (IFAC) announced today an agreement to strengthen their co-operation in developing private and public sector accounting standards.

<http://www.ifrs.org/Alerts/PressRelease/IASB+IFAC+MOU+Nov+2011.htm>

IASB and FASB publish revised proposal for revenue recognition

The International Accounting Standards Board (IASB) and the Financial Accounting Standards Board (FASB) today issued for public comment a revised draft standard to improve and converge the financial reporting requirements of International Financial Reporting Standards (IFRSs) and US General Accepted Accounting Principles (GAAP) for revenue (and some related costs) from contracts with customers.

<http://www.ifrs.org/Alerts/PressRelease/rev+rec+reexpose+14+Nov+2011.htm>

Comments invited on two draft Q&As for the IFRS for SMEs

The [SME Implementation Group (SMEIG)](http://www.ifrs.org/IFRS+for+SMEs/Implementation+Group.htm) today published two draft Questions & Answers (Q&As) on the IFRS for Small and Medium sized Entities (SMEs).

<http://www.ifrs.org/Alerts/SME/CommentsQAsSMEs.htm>

IASB proposes an amendment to the accounting for government loans in IFRS 1

The International Accounting Standards Board (IASB) today published for public comment a proposed amendment to IFRS 1 First-time Adoption of International Financial Reporting Standards. <http://www.ifrs.org/Alerts/PressRelease/IFRS1+amendment+Oct+2011.htm>

IASB clarifies accounting for costs associated with waste removal in surface mining

The IASB issued today an Interpretation clarifying the requirements for accounting for stripping costs in the production phase of a surface mine. The Interpretation was developed by the IFRS Interpretations Committee, the interpretative body of the IASB. <http://www.ifrs.org/Alerts/PressRelease/surface+mine+interpretation+Oct+2011.htm>

Comments invited on five draft Q&As for the IFRS for SMEs

The SME Implementation Group (SMEIG) has today published five draft Questions & Answers (Q&As) on the IFRS for SMEs. These draft Q&As are open for comment until 30 November 2011 <http://www.ifrs.org/Alerts/SME/draftQAs0911.htm>

Effect analysis for IFRS 10 and IFRS 11 now available

The effect analysis for IFRS 10 Consolidated Financial Statements, which also includes the effect analysis for IFRS 12 Disclosure of Interests in Other Entities, and the effect analysis IFRS 11 Joint Arrangements are now available for download on the project pages. <http://www.ifrs.org/News/Announcements+and+Speeches/EffectanaIFRS10_11.htm>

IASB proposes to exempt investment entities from consolidation requirements

The International Accounting Standards Board (IASB) published today proposals to define investment entities as a separate type of entity that would be exempt from the accounting requirements in IFRS 10 Consolidated Financial Statements. <http://www.ifrs.org/Alerts/PressRelease/ED+investment+entities+aug+2011.htm>

IASB proposes adjustment to effective date of IFRS 9

The International Accounting Standards Board (IASB) published today for public comment an exposure draft of proposals to adjust the mandatory effective date of IFRS 9 Financial Instruments. The exposure draft proposes an effective date of 1 January 2015 (currently 1 January 2013) for IFRS 9.

<http://www.ifrs.org/Alerts/PressRelease/IFRS+9+effective+date+August+2011.htm>

IASB publishes proposals for amendments under its annual improvements project

The International Accounting Standards Board (IASB) today published for public comment an exposure draft of proposed amendments to five International Financial Reporting Standards (IFRSs) under its annual improvements project. The project provides a streamlined process for dealing efficiently with a collection of narrow scope amendments to IFRSs <http://www.ifrs.org/Alerts/PressRelease/API+ED+22+June+2011.htm>

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IFRS Foundation

IFRS Foundation concludes pilot XBRL initiative with US public companies

The IFRS Foundation has successfully concluded the [pilot initiative that it launched in April](http://www.ifrs.org/News/XBRL/Call+for+US+FPIs+for+SEC+IFRS+filings.htm) to work with US-listed foreign companies to produce IFRS financial reports in XBRL (eXtensible Business Reporting Language) that are compliant with US SEC (United States Securities and Exchange Commission) requirements.

<http://www.ifrs.org/NR/exeres/84A005FB-2383-48C6-81FB-B5521CDB1686.htm>

IFRS Foundation publishes proposed IFRS Taxonomy enhancements for reporting common-practice

The IFRS Foundation today published for public comment an exposure draft of the IFRS Taxonomy 2011 interim release: common-practice concepts. The proposed interim release contains supplementary tags for the IFRS Taxonomy that reflect disclosures that are commonly reported by entities in their IFRS financial statements. The supplementary tags are intended to enhance the comparability of financial information, and are consistent with IFRSs and with the [XBRL (eXtensible Business Reporting Language)](http://www.ifrs.org/XBRL/XBRL.htm) architecture of the [IFRS Taxonomy 2011](http://www.ifrs.org/XBRL/IFRS+Taxonomy/IFRS+Taxonomy+2011/IFRS+Taxonomy+2011.htm).

<http://www.ifrs.org/Alerts/XBRL/ED+2011+IR1.htm>

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Securities and Exchange Commission (SEC)

SEC chief accountant announces delay in decision on IFRS

The United States Securities and Exchange Commission (SEC) has published the transcript of a speech made by James L. Kroeker, SEC chief accountant, at a recent AICPA National Conference on current SEC and PCAOB Developments. In this speech, Mr Kroeker discussed the timing of a final report to be issued by the SEC staff on the incorporation of IFRS for U.S. issuers. The SEC had hoped to make a determination as soon as 2011, but the final report will be delayed by a "few additional months".

<http://www.sec.gov/news/speech/2011/spch120511jlk.htm>

SEC releases reports on IFRS in practice and US GAAP-IFRS differences

The staff of the United States Securities and Exchange Commission (SEC) have released two additional Staff Papers as part of the SEC's work plan for the consideration of incorporating IFRSs into the Financial Reporting System for U.S. Issuers.

* Analysis of IFRS in Practice
* IFRS - U.S. GAAP comparison

<http://www.sec.gov/spotlight/globalaccountingstandards/ifrs-work-plan-paper-111611-practice.pdf>

<http://www.sec.gov/spotlight/globalaccountingstandards/ifrs-work-plan-paper-111611-gaap.pdf>

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Otros

**EU formally adopts IFRS 7 amendments**

The European Union has published the [Commission Regulation (EC) No 1205/2011](http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2011:305:0016:0022:EN:PDF) endorsing the amendments to [IFRS 7](http://www.iasplus.com/standard/ifrs07.htm) Financial Instruments: Disclosures published by the IASB on [7 October 2010](http://www.iasplus.com/pastnews/2010oct.htm#1007-1).

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2011:305:0016:0022:EN:PDF>

Malaysia finalises IFRS-compliant standards

The Malaysian Accounting Standards Board (MASB) has issued a new MASB approved accounting framework, the Malaysian Financial Reporting Standards (MFRS Framework), which is a fully IFRS-compliant framework and equivalent to IFRSs.

<http://www.masb.org.my/index.php?option=com_content&view=article&id=1659:masb-issues-internationally-compliant-accounting-framework-and-new-frss-19-november-2011&catid=66:press-release-2011&Itemid=37>

ESMA publishes 'Review of European enforcers on the implementation of IFRS 8'

The European Securities and Markets Authority (ESMA) has released a Report on its post-implementation review of IFRS 8 Operating Segments. The Report discusses the application of IFRS 8 requirements by European issuers, and explores the areas posing significant challenges to investors, preparers and/or enforcers. The Report also provides ESMA’s tentative recommendations to enhance the application of the standard.

<http://www.esma.europa.eu/index.php?page=home_details&id=615>

G20 reiterates commitment to global standards, focuses on financial instruments

The Group of 20 (G20) has released a Communiqué and supporting documents from the G20 Leaders Summit held in Cannes, France on 3-4 November 2011.

Many of the agreed outcomes are focused on global economic and other issues, and include agreed actions on implementing and deepening financial sector reforms. These include reference to global accounting standards, convergence and the governance of the IASB. Achieving convergence on financial instruments is singled out for particular attention and a report on the overall IASB-FASB convergence project is called for by April 2012.

<http://www.g20.org/Documents2011/11/Cannes%20Declaration%204%20November%202011.pdf>

UK report on going concern considers efficacy of IFRSs

The Sharman Panel of Inquiry, established at the invitation of the United Kingdom Financial Reporting Council (UK FRC) to consider going concern and liquidity risks, has published its preliminary report and recommendations.

<http://www.frc.org.uk/press/pub2656.html>

New Zealand to consider ways to reduce excessive disclosures under IFRSs

The New Zealand Accounting Standards Board (NZASB) is to consider a short-term action plan to encourage the reduction of excessive disclosures at its upcoming meeting on 2 November 2011. <http://www.xrb.govt.nz/Site/Board_Meetings/NZASB_Board_Meetings.aspx>

G20 finance ministers focus on global economic risks, reaffirm commitment to global standards

The G20 Finance Ministers and Central Bank Governors met in Paris, France on 14-15 October 2011. The meeting was focused on "heightened tensions and significant downside risks for the global economy that need to be addressed decisively to restore confidence, financial stability and growth". <http://www.g20.org/Documents2011/10/G20%20communiqu%C3%A9%2014-15%20October%202011-EN.pdf>

28th session of UNCTAD's Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting

The twenty-eighth session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR) is currently being held in Geneva. ISAR assists developing countries and economies in transition to implement best practices in corporate transparency and accounting in order to facilitate investment flows and economic development. ISAR's annual sessions regularly involve over 200 government authorities, regulators, standard-setters and academic representatives.

<http://www.unctad.org/Templates/Page.asp?intItemID=6107&lang=1>

Study finds the global financial crisis has increased support for IFRSs

The Association of Chartered Certified Accountants (ACCA) has published a survey showing among other results that the International Financial Reporting Standards (IFRS) are more favourably viewed following the global financial crisis.

<http://www2.accaglobal.com/pubs/af/reporting/new/cfo_investor.pdf>

FAF discards suggestion to create independent standard setter for private companies

In January 2011, the 'Blue-Ribbon Panel' addressing how U.S. accounting standards can best meet the needs of users of private company financial statements issued a report of its recommendations to the Financial Accounting Foundation (FAF) Board of Trustees. The recommendations included the creation of a new board, to be overseen by the FAF, that would focus on making exceptions and modifications to U.S. GAAP for private companies. However, the Trustees concluded that creating a separate standard-setting board for private companies would likely lead to the establishment of two separate sets of US accounting standards, a result that seemed not desirable. <http://www.accountingfoundation.org/cs/ContentServer?site=Foundation&c=Document_C&pagename=Foundation%2FDocument_C%2FFAFDocumentPage&cid=1176158991959>

Australian court case sheds light on directors' responsibilities for compliance with Accounting Standards

The Federal Court of Australia has handed down penalty orders in a case involving financial reporting issues (the 'Centro case'). The penalty orders follow on from an earlier decision on 27 June 2011 where the Court found directors had breached their duties when they signed off on financial reports that failed to disclose significant matters.

<http://www.asic.gov.au/asic/asic.nsf/byHeadline/11-188MR%20Centro%20civil%20penalty%20proceedings?opendocument>

Japan finalises regulation amendments to retain US GAAP option

The Financial Services Authority of Japan (FSA) has announced the finalisation of the removal of time limit for the use of United States Generally Accepted Accounting Principles (US GAAP) by certain Japanese entities

<http://www.fsa.go.jp/news/23/sonota/20110831-2.html#bessi>

UK Government and FRC publish discussion paper on reducing the financial reporting burdens for micro-entities

The UK Department for Business, Innovation and Skills (BIS) and the Financial Reporting Council (FRC) have published a discussion paper with proposals to simplify the financial and corporate reporting requirements for the smallest businesses.

<http://www.bis.gov.uk/assets/biscore/business-law/docs/s/11-1100-simpler-reporting-for-smallest-businesses-discussion-paper>

Study explores the political dimensions of IFRS adoption

A recent paper from Harvard Business School explores the international political dynamics of how countries approach the adoption of International Financial Reporting Standards (IFRS).

The draft working paper, The international politics of IFRS harmonization, draws on field studies in Canada, China and India to derive a 'framework' to analyse how international politics can shape a specific country's strategies with IFRS adoption. Whilst international politics is not the only or even the deciding element in understanding the growth of IFRS, the author of the paper argues it is likely to be important.

<http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1875682>

AICPA recommends optional adoption of IFRS by US public companies in comment letter to SEC

The American Institute of Certified Public Accountants (AICPA) has submitted a comment letter (link to AICPA website) to the US Securities and Exchange Commission (SEC) on its views of the SEC staff paper, Work Plan for the Consideration of Incorporating International Financial Reporting Standards Into the Financial Reporting System for U.S. Issuers — Exploring a Possible Method of Incorporation. <http://www.aicpa.org/Press/PressReleases/2011/Pages/AICPARecommendsSECAllowOptionalAdoptionofIFRSbyUSPublicCompanies.aspx>

Nigerian adoption of IFRSs signed into law

The Nigerian Federal Minister of Trade & Investment, Dr. Olusegun Aganga, has announced the signing of the law necessary for Nigeria to implement International Financial Reporting Standards (IFRSs). The announcement was made at a Workshop on Attracting Investments into Nigeria held in Abuja on 20 July 2011.

<http://www.nasbnigeria.org/attachments/article/97/NASB%20WEB%20NEWS%20ON%20FRC%20ACT.pdf>

Scottish and New Zealand accounting bodies issue report on reducing the IFRS disclosure burden

The Institute of Chartered Accountants of Scotland (ICAS) and the New Zealand Institute of Chartered Accountants (NZICA) have released a report from their project focused on reducing the volume of disclosure requirements in International Financial Reporting Standards (IFRSs).

<http://www.icas.org.uk/site/cms/contentviewarticle.asp?article=7615>

UK FRC reaffirms importance of 'true and fair'

The Accounting Standards Board (ASB) and Auditing Practices Board (APB) of the United Kingdom Financial Reporting Council (FRC) have published a paper discussing the 'true and fair' requirement and its relevance to preparers, those charged with governance and auditors.

The purpose of the paper is to confirm the view of the ASB and APB that the true and fair requirement remains of fundamental importance in both UK GAAP and IFRS. <http://www.frc.org.uk/press/pub2605.html>

Canada releases basis of conclusions on move to IFRSs

With many Canadian companies currently in their first year of reporting under IFRSs, the Canadian Accounting Standards Board (AcSB) has recently released a publication setting out its rationale and process for adopting IFRSs, rather than alternative frameworks such as United States Generally Accepted Accounting Practices (US GAAP), or retaining a separate domestic Canadian GAAP.

<http://www.acsbcanada.org/basis-for-conclusions/item50748.pdf>

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**IMA- Institute of Management Accountants, USA.**

**IMA and Manchester Business School’s Middle East Centre Announce Partnership**

**November 15, 2011**

IMA®, one of the largest and most respected associations focused exclusively on advancing the management accounting profession, has announced a partnership with Manchester Business School’s Middle East Centre (MBS) in Dubai, UAE to foster the international growth of the profession. IMA members will receive preferential rates on tuition fees for the MBS Global Part-time MBA Programs. IMA’s CMA® (Certified Management Accountant) members can apply to the MBS Global MBA – Finance Learning pathway with certain module exemptions for the accelerated route, upon successful acceptance from MBS Admissions.

“We are honored to be partnering with the prestigious Manchester Business School,” said Jeff Thomson, CMA, IMA president and CEO. “Together, we have the opportunity to enrich careers, organizations and economies, as we work toward fulfilling our respective societal missions.”

“MBS Middle East is delighted to become the first business school to collaborate with the IMA in the Middle East in this manner, and the first MBS center worldwide to create a partnership with IMA,” said Randa Bessiso, Manchester Business School director, Middle East. “IMA members and CMAs, in particular, are highly sought-after working professionals in the region and are excellent candidates for our MBA programs. “

The signing of a Memorandum of Understanding with MBS took place at a ceremony held at Dubai Knowledge on November 2, 2011.

<http://www.imanet.org/about_ima/news/press_release_detail/11-11-15/IMA_and_Manchester_Business_School%e2%80%99s_Middle_East_Centre_Announce_Partnership.aspx>

**IMA- Institute of Management Accountants, USA.**

**ICMA Recognizes Top Performers on CMA (Certified Management Accountant) Exam for May-June 2011 Testing Period**

**October 26, 2011**

The Institute of Certified Management Accountants (ICMA®), the certification division of IMA®, today announced the leading performers on its CMA® (Certified Management Accountant) examination for the May-June 2011 testing period.

IMA’s globally recognized CMA program is a relevant assessment of advanced accounting and financial management knowledge in four critical areas: financial planning, analysis, control, and decision support. The CMA assures employers that an individual has mastered the knowledge and skills needed on the job today.

Of the approximately 3,500 individuals who took the two-part CMA exam during the May-June 2011 testing period, medals and certificates were awarded to the following for their exceptional performance:

Todd Mowry, of Baton Rouge, La., received the ICMA Gold Medal for achieving the highest exam score.

Lance Myers, of Waco, Texas, received the ICMA Silver Medal for achieving the second-highest exam score.

Ying Wang, of Bay Point, Calif., received the ICMA Bronze Medal for achieving the third-highest exam score.

Stephen S. Adams, of Syracuse, N.Y.; Chun Jie Fei, of Beijing, People’s Republic of China; Amy M. Ford, of Macomb, Ill.; Xiaomeng Liu, of Beijing, People’s Republic of China; Yan Liu, of Beijing, People’s Republic of China, and Roman Steiner, of Walkringen, Switzerland, received Certificates of Distinguished Performance for their high exam scores.

“We’re pleased to honor the accomplishments of these individuals who performed so well on the CMA exam. They deserve to be commended for this professional and personal achievement,” said Rick S. Thompson, CMA, CFM, CPA, ICMA Board of Regents chair. “As evidenced by the increasing number of enrollees in the program, the CMA certification, particularly in its two-part format, is being very well-received among organizations both in the U.S. and internationally.”

Professionals holding IMA’s CMA credential earn an average of 21 percent more in total compensation compared to noncertified professionals, according to IMA’s 22nd Annual Salary Survey. On average, CMAs earn over $22,000 more than their noncertified peers.

<http://www.imanet.org/about_ima/news/press_release_detail/11-10-26/ICMA_Recognizes_Top_Performers_on_CMA_Certified_Management_Accountant_Exam_for_May-June_2011_Testing_Period.aspx>

**IMA- Institute of Management Accountants, USA.**

**IMA Urges Passage of the DATA Act to Move XBRL across Government**

**October 06, 2011**

IMA®, the association for accountants and financial professionals in business, supports eXtensible Business Reporting Language (XBRL) as a requirement to implement the Child and Family Services Improvement and Innovation Act. The act improves the efficiency and transparency of data that U.S. states submit to the federal government on how they spend child welfare funds. H.R. 2883 was signed into law at the White House on Friday, September 30, 2011.

XBRL is a global, freely available, standardized data format for exchanging financial and business information in a “machine-readable” format. IMA believes the utilization of XBRL will help both business and the U.S. government by creating a common format for the exchange and analysis of data critical to government and capital markets functions.

XBRL is also being proposed as the standard in other pending legislation before Congress. H.R. 2146/S. 1222, the Digital Accountability and Transparency Act (DATA Act), would require XBRL to be used by federal agencies to better monitor all federal spending and improve transparency and accountability to protect taxpayer funds. For more information, please see: “IMA Supports XBRL as Solution to Bringing Transparency and Accountability to the US Government and Capital Markets.”

“We urge members of Congress to pass the DATA Act and use XBRL as a tool to create transparency and accountability for government, much in the same way it did for The Child and Family Services Act,” said Brad J. Monterio, IMA Board member and Chair of the IMA XBRL Committee.

"By requiring the Secretary of the Department of Health and Human Services to consider XBRL, the federal government is getting the tools it needs to deliver better data – which will help the Department better administer its child welfare programs and ultimately help states better serve children,” said the Hon. Kim Wallin, CMA, CFM, CPA, controller of the State of Nevada and IMA Board member. “We need to know who is and isn’t receiving federal aid to more effectively help our children in greatest need. I think it’s fitting that the first U.S. law mandating XBRL is helping our government better meet the needs of our most vulnerable children.”

IMA is a founder of the XBRL standard and a member of XBRL International, Inc., the global organization responsible for maintaining the XBRL standard.

<http://www.imanet.org/about_ima/news/press_release_detail/11-10-06/IMA_Urges_Passage_of_the_DATA_Act_to_Move_XBRL_Across_Government.aspx>

**IMA- Institute of Management Accountants, USA.**

**IMA Introduces Online Speakers Bureau Featuring Accounting, Finance, and Business Thought Leaders**

**September 29, 2011**

Professional conference and meeting planners continually need experienced lecture talent to address today’s accounting, finance, and business issues. To answer this call, IMA®, the association for accountants and financial professionals in business, has announced the introduction of the IMA Speakers Bureau, a resource designed to facilitate connections between event organizers and thought leaders from IMA’s membership.

“Our goal is to provide qualified speakers to keynote, moderate, or participate on panels and roundtables at finance and accounting-related events, meetings, and conferences,” said Jeff Thomson, CMA, IMA president and CEO. “IMA’s diverse base of members and volunteer leaders makes the organization an excellent resource for accounting, finance, and business expertise.”

According to Mr. Thomson, IMA’s thought leaders and technical experts cover an array of relevant and cutting-edge topics, including leadership, regulatory matters, performance management and improvement, XBRL, risk management, sustainability reporting, and more.

The IMA Speakers Bureau is the organization’s latest program to support the accounting and finance profession. To access a listing of participating speakers and availability, visit the Speakers Bureau section of IMA’s website at <http://speakersbureau.imanet.org/about.aspx>

<http://www.imanet.org/about_ima/news/press_release_detail/11-09-29/IMA_Introduces_Online_Speakers_Bureau_Featuring_Accounting_Finance_and_Business_Thought_Leaders.aspx>

**IMA- Institute of Management Accountants, USA.**

**Accounting Majors: The Importance of Learning Beyond the Classroom**

**August 17, 2011**

The Associated Press named “Accountant” as one of five

fast-growing jobs despite the weak economy. This is bright news for accounting majors returning to college this fall, but according to IMA®, the global association exclusively for the management accounting profession, students must strengthen their accounting knowledge outside the classroom to better position themselves for success in the job market.

“The U.S. Bureau of Labor Statistics indicates the employment of accountants and auditors is expected to grow by 22 percent between 2008 and 2018, which is a faster pace than other occupations. This will lead to more young professionals entering the workforce and increased competition for entry-level jobs,” said Brian L. McGuire, Ph.D., CMA, CPA, CBM, CITP, IMA Chair and Associate Dean and MBA Director of the University of Southern Indiana. “Becoming involved in professional associations and networking are two options for students who are looking for a leg up on the competition.”

According to Dr. McGuire, many students will eventually work in management accounting positions within organizations, which are distinct from jobs in public accounting. In order to stand out in the talent pool, a broader range of skills is required such as financial planning, risk management, budgeting and financial analysis. The only way to attain these skills is to go beyond college textbooks and lecture halls and explore the realm of accounting possibilities outside the classroom.

<http://www.imanet.org/about_ima/news/press_release_detail/11-08-17/Accounting_Majors_The_Importance_of_Learning_Beyond_the_Classroom.aspx>

**IMA- Institute of Management Accountants, USA.**

**IMA Unveils New Management Accounting Framework; Identifies Critical On-the-Job Competencies**

**August 10, 2011**

IMA®, the global association exclusively for the management accounting profession, unveiled today the initial findings of a research study designed to help define the management accounting curricula of undergraduate and graduate accounting programs. The study reflects the evolution of the management accounting field and strives to bridge the skills gap between the teaching of management accounting and on-the-job practice.The study is being conducted by the IMA-MAS Task Force on Management Accounting Curriculum, a collaborative effort between IMA and the Management Accounting Section of the American Accounting Association (AAA). The findings were released at the AAA Annual Meeting in Denver, Colo. at a panel session titled “Competency Profiles for Management Accounting Practice: Curriculum Implications,” moderated by the task force chair, Raef Lawson, Ph.D., CMA®, CPA, IMA vice president of research and professor-in-residence.

According to Dr. Lawson, IMA wrote its initial guidance on management accounting curricula back in 1986 however, this guidance no longer reflects the progression of the field over the past 25 years. So far, the task force has developed a new management accounting competency framework and identified the knowledge, skills, and abilities necessary for today’s management accounting practitioners. The task force identified three broad areas of on-the-job competencies, foundational, broad management, and management accounting, which includes technical and non-technical skills.

“The outcomes of this project will help better prepare students for careers in management accounting by helping faculty ensure that students possess the cognitive abilities they need to be effective, valued business partners in their organizations,” said Dr. Lawson. “Ultimately, this will enable businesses to improve performance and protect stakeholders.”

The task force is continuing its work and expects to issue an initial draft of its report at the 2012 Management Accounting Section Midyear Meeting, to be held in Houston, Texas, in January. Input from educators is still needed; please visit <http://www.surveymonkey.com/s/NBKFFDF>

<http://www.imanet.org/about_ima/news/press_release_detail/11-08-10/IMA_Unveils_New_Management_Accounting_Framework_Identifies_Critical_On-the-Job_Competencies.aspx>

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**CIMA - Chartered Institute of Management Accountants, England.**

**Study calls for governance reporting shake-up**

**November 29, 2011**

A new study has proposed a radical shake-up of governance reporting to give investors a clear picture about the financial health of a company they have stakes in.

The “Report Leadership” study, which has been produced by PwC, CIMA and Radley Yeldar, says that companies are failing to communicate effectively with investors on how their organisations are governed, potentially raising questions about the quality of board oversight and the risks that companies might be exposed to in the current uncertain markets.

Reporting experts regard a governance statement as a compliance document that doesn’t help end-users of accounts differentiate one company from another and fails to communicate the impact of good corporate governance on the company’s performance and prospects, says the report.

The study proposes that a clear distinction be made between strategic messages on governance and compliance data, and shows how critical information on governance can be integrated with discussion of the market environment, the business model, strategic priorities and risk, instead of sitting in an unconnected section of the report.

The practical solutions put forward show how recent proposals from the department for Business Innovation and Skills (BIS) and the Financial Reporting Council (FRC) can be put into practice by companies.

Mark O’Sullivan, corporate reporting director, PwC said: “At a time when government, regulators and investors are shining a light on whether boards are doing their jobs, it is essential that companies step up their engagement, and we believe that the latest Report Leadership proposals will help companies do just that.

“Corporate governance needs to be brought to life so that it is part of an ‘integrated report’ that provides a holistic picture of the business, its strategy, performance and prospects.”

<http://www.fm-magazine.com/news/cima-news/study-calls-governance-reporting-shake>

**CIMA - Chartered Institute of Management Accountants, England.**

**CIMA World Conference report**

**November 30, 2011**

South Africa leads the world in integrated reporting and sustainable business practices. So Cape Town was an apt location for the CIMA World Conference 2011, whose theme was “Business in tomorrow’s world – a sustainable future.”

ATS was headline sponsor of the conference. Impala Platinum, Shell, SAP and SAB were official partners.

The speakers included some of the world’s leading architects of the fast-evolving integrated reporting landscape, as well as pioneers in all other areas of the sustainability agenda – from the global response to climate change to driving resource efficiencies in the manufacturing sector.

Mervyn King, chairman of the IIRC, was one of the first speakers. As the pioneer of South Africa’s integrated reporting framework – which is now mandatory for firms listed on the Johannesburg Stock Exchange – King explained to delegates why the model mattered to companies, and to society at large, in every country.

Geoff Rothschild, director of government and international affairs at the Johannesburg Stock Exchange, supported King’s view and explained why the exchange was a pioneer in making integrated reporting a listing requirement.

Mike James, FCMA, group managing director of ATS International, then explained to delegates how his company is helping the world’s manufacturing businesses to become more efficient – saving money as well as natural resources (see the “I work on” article in the Features section for more).

Later, Simon Susman, non-executive deputy chairman of South African retailer Woolworths Holdings, took delegates on a tour of sustainability activities across his business and its supply chain.

These range from manufacturing shoes out of recycled materials to encouraging agricultural suppliers to use environmentally-friendly methods. The firm has also found a way of turning the previously-wasted energy from its refrigeration units into in-store heating.

More than 500 delegates from Africa, Europe, Asia and North America also gained an in-depth insight into the challenges facing finance professionals in the world’s cash-constrained public sector, and the crucial role that performance management can play in helping governments to deliver better services with ever-tightening resources.

<http://www.fm-magazine.com/news/cima-news/cima-world-conference-report>

**CIMA - Chartered Institute of Management Accountants, England.**

**CIMA urges better performance management in the public sector**

**November 30, 2011**

Managers and policy-makers in the public sector aren’t being supplied with adequate management information and can make better use of their finance function, argues a new report from CIMA.

“Public sector performance: A global perspective” suggests that central government has too narrow a view of the role of the finance function, confining it to stewardship and reporting, and advocates the adoption of the best available accounting and financial management practices.

The public sector also suffers from too many KPIs or targets and poor decision support, which makes it difficult to create a robust culture of evidence-based decision making.

The report promotes the need for better performance management and encourages decision-makers and policy-makers to demand the same level of information and support enjoyed by peers in the private sector.

Louise Ross, head of corporate performance management at CIMA, said: “Effective performance management is crucial to achieve sustainable and stable public finances, and to gain public confidence that tax revenues are being used effectively.

"Many governments suffer from a shortage of high-quality finance professionals, and finance functions that lack strategic influence. It is the role of the finance professional – and especially the management accountant – to provide information to support decision-making.”

Ian Ball, chief executive of the International Federation of Accountants (IFAC), contributed to the report, arguing that there has been a “systematic, pervasive, though possibly not deliberate, ignorance of the critical value and importance of good accounting” in the public sector.

<http://www.fm-magazine.com/news/cima-news/cima-urges-better-performance-management-public-sector>

**CIMA - Chartered Institute of Management Accountants, England.**

**Tomorrow's value**

**November 30, 2011**

LEADING business people have been discussing the future of their companies and the role they play in the communities they serve in a series of lectures to explore the theme “Tomorrow’s Value”.

The lectures, which have been produced in collaboration by CIMA and Tomorrow’s Company, were designed to explore, question and probe fundamental questions of what is value, what has value, and why it is so important.

A lecture was held at Herbert Smith LLP in London, given by Joe Garner, head of UK retail and deputy chief executive officer of HSBC.

He told the audience: “Acting with integrity means acting with hope, fairness, courage, kindness... being guided not just by rules, or popularity, but by principles and values. It is – ironically – these very values that actually do underpin the workings of the business world.

“I doubt I could prove it, but I work on the assumption that improving customer service, in time, improves profitability. It is my firm belief that by making business decisions that are guided by principles such as trust, care, fairness as well as strength, courage and determination we create a truly sustainable financial performance.”

The series then moved to Mumbai. “Success through corporate sustainability – strategy, leadership and reporting” brought business leaders from across India together to create tomorrow’s agenda for sustainable business at a pioneering event hosted by Tata.Keynote addresses were given by R. Gopalakrishnan, director, Tata Sons Ltd, and Kishore Chaukar, managing director Tata Industries Ltd.

They stressed the need for organisations to look beyond short-term profits and revenues, focusing instead on the real future and wider purpose of business.

Mansion House was the venue for the lecture “Health, Business and Society”, which saw David Brennan, chief executive of AstraZeneca, talk about the critical importance of building trust so that business can play a full role in developing solutions to prevent, control and treat disease.

<http://www.fm-magazine.com/news/cima-news/tomorrows-value>

**CIMA - Chartered Institute of Management Accountants, England.**

**CIMA funds new university research**

**October 18, 2011**

CIMA has awarded research grants of more than £90,000 to four universities.

Middlesex University Business School, the University of Loughborough and the University of Portsmouth from the UK – along with the Vlerick Leuven Gent Management School in Belgium – will use the money to study management performance and help companies around the world to improve in this area and avoid some of the financial pitfalls of the past 20 years.

Naomi Smith, R&D manager at CIMA, said: “The past 20 years have seen corporate scandals, the dot-com bubble and the sub-prime debt crisis and these have shifted the role of management accountants from reporting and controlling through planning and analysis, to proactive performance management. It is our hope that this research will highlight best practice and lessons that can be learned by companies in improving performance management.”

<http://www.fm-magazine.com/news/cima-news/cima-funds-new-university-research>

**CIMA - Chartered Institute of Management Accountants, England.**

**CIMA students reveal salary expectations**

**September 26, 2011**

The 2011 annual global salary survey of CIMA students has revealed that 56 per cent of part qualified students are anticipating a wage increase over the next 12 months.

However, a quarter of respondents are expecting their salary to be frozen, while eight per cent are facing the prospect of redundancy and two per cent are anticipating a shorter working week or a salary reduction.

With the exception of Ireland (36 per cent) and arguably the UK (52 per cent), high proportions of part qualified students in each country are expecting a salary increase over the next 12 months.

This is especially the case in China and India, where 86 per cent and 82 per cent respectively said that to be the case.

While the rates of consumer inflation may reduce the effective salary increases, real increases (after inflation) are expected in all countries, with the highest average real increase expected in China (11.2 per cent) and the lowest expected in Pakistan (0.4 per cent).

The third annual salary survey gathers responses from part qualified students in Australia, Botswana, China, Hong Kong, India, Ireland, Malaysia, Pakistan, Poland, Russia, Sri Lanka, South Africa, UAE, UK and Zambia. Salary information was collected in February 2011

in local currencies.

<http://www.fm-magazine.com/news/cima-news/cima-students-reveal-salary-expectations>

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**AICPA - American Institute of Certified Public Accountants, USA.**

**Lean Accounting Resources**

**October 08, 2011**

Lean manufacturing is an approach that has helped many companies reduce waste and streamline operations. However, as companies implement a lean approach to manufacturing; many cost accounting practices no longer make sense. Lean accounting is a new way of looking at the numbers that categorizes costs by value stream, which includes everything done to create value for a customer that can be reasonably associated with a product or product line.

Resources

The Lowdown on Lean Accounting: This article from the Journal of Accountancy provides a look at some of the benefits and pitfalls of implementing lean accounting.

Lean Accounting Being Driven by a Lean Business Philosophy: This CPA Letter article discusses the growth in interest in lean accounting to support lean manufacturing initiatives.

Lean Accounting News: News and features about Lean Accounting. Sponsored by the Lean Accounting Summit.

Lean Accounting: What's It All About?: Overview article on Lean Accounting on the Lean Accounting Summit Web site.

Auditors Can Provide Solutions: Planning a conversion to lean accounting? This article from Lean Accounting News explains why and how to involve your audit firm as soon as possible to avoid surprises and get the answers you need.

<http://www.aicpa.org/interestareas/businessindustryandgovernment/resources/operationalfinanceaccounting/strategiccostmanagement/pages/lean%20accounting%20resources.aspx>

**AICPA - American Institute of Certified Public Accountants, USA.**

**Journal of Accountancy**

**Business Wire Partners with EDGAR Online for XBRL Filings**

**November 28, 2011**

Business Wire signed a deal to use EDGAR Online’s technology to create and produce extensible business reporting language (XBRL) filings to help its customers satisfy SEC reporting requirements, according to an EDGAR Online news release.

A provider of news release distribution and regulatory disclosure services, Business Wire handles XBRL tagging, document formatting and regulatory filing for its clients.

In a statement, Business Wire Chairman and CEO Cathy Baron Tamraz said her company looked at several XBRL technology options and found that EDGAR Online’s services best meet the needs of Business Wire’s clients.

XBRL is a language for electronic communication of business data that tags each item with information about various attributes. XBRL-tagged data is easily transferred between computers because it can be read by any software that includes an XBRL processor.

Business and financial information provider EDGAR Online will supply Business Wire with access to its hosted Xcelerate taxonomy service, which will support the creation of XBRL instance documents for filing to the SEC.

EDGAR Online Chief Marketing Officer Dave Frankel said Xcelerate is a service the company previously had used only internally.

In 2009, the SEC began gradually phasing in a requirement that public companies submit XBRL versions of their filings to the SEC. The 500 largest U.S. public companies and foreign private issuers were required to file in XBRL in June of 2009; smaller companies had to provide XBRL filings beginning in 2010 or 2011, depending on their size and filing status.

[**http://www.journalofaccountancy.com/Web/20114832.htm**](http://www.journalofaccountancy.com/Web/20114832.htm)

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American Institute of CPA’s

[Increase Cash-Flow with Cost Segregation](http://www.aicpa.org/publications/newsletters/corpfininsider/2010/jul8/pages/increasecash-flowwithcostsegregation.aspx)

[Cost Allocation in Nonprofits: Who Gets It](http://www.cpa2biz.com/AST/Main/CPA2BIZ_Primary/Accounting/IndustryspecificGuidance/NotforProfit/PRDOVR~PC-730415/PC-730415.jsp)

[Cost-Cutting: Most Effective Strategy to Survive a Recession](http://www.aicpa.org/research/ecrc/pages/costcuttingmosteffectivestrategytosurvivearecession.aspx)

[Time Estimates as Cost Drivers](http://www.aicpa.org/interestareas/businessindustryandgovernment/resources/operationalfinanceaccounting/strategiccostmanagement/downloadabledocuments/cima%20time%20estimates%20as%20cost%20drivers.pdf)

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Asia-Pacific Management Accounting Association (APMAA)

Emitió sus boletines de enero y mayo

<http://ari.uitm.edu.my/images/stories/APMAA/apmaa-6.pdf>

<http://ari.uitm.edu.my/images/stories/APMAA/apmaanw7.pdf>

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Asociación Española de Contabilidad y de Administración de Empresas

Se ha emitido el número 17 y 18 de la Revista Iberoamericana de Contabilidad de gestión

http://www.observatorio-iberoamericano.org/RICG/Nº%2017/Sumario\_Revista\_nº\_17.htm

http://www.observatorio-iberoamericano.org/RICG/Nº%2018/Sumario\_Revista\_nº\_18.htm

Se ha emitido el documento 37 de la Comisión de Contabilidad de gestión, “La Contabilidad de Gestión en las Empresas de Transporte Aéreo”

<http://www.aeca.es/comisiones/comisionpg.htm>

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Asociación Uruguaya de Costos – AURCO

El pasado 27, 28 y 29 de noviembre se celebró el XII Congreso Internacional de Costos, “Tendiendo Puentes Interdisciplinarios en la Gestión de Costos”

<http://www.aurco.org.uy/>

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CA Magazine

[What does an ERP system cost?](http://www.camagazine.com/archives/print-edition/2011/aug/columns/camagazine50480.aspx)

[The changing accounting landscape](http://www.camagazine.com/archives/print-edition/2011/Dec/upfront/camagazine53782.aspx)

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Certified Management Accountants

[CMA Canada is pleased to introduce CMA magazine](http://cmamagazine.dgtlpub.com/?i=1949)

[Perspectives on Cost Accounting for Government](http://www.ifac.org/sites/default/files/publications/files/study-12-perspectives-on.pdf)

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Cost Accounting Standard Board

El pasado 13 de enero y 17 de febrero se llevaron a cabo la reunión número 63 y 64 de la junta.

<http://www.whitehouse.gov/sites/default/files/omb/procurement/casb/minutes/casb-63-meeting_minutes.pdf>

<http://www.whitehouse.gov/sites/default/files/omb/procurement/casb/minutes/casb-64-meeting_minutes.pdf>

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Instituto Argentino de Profesores de Costos - IAPUCO

El pasado 12, 13 y 14 de octubre se llevó a cabo el XXXIV Congreso Argentino de Profesores Universitarios de Costos, “Costos y gestión: Desafíos para la innovación, competitividad y sustentabilidad” cuyos trabajos ya se pueden consultar en

<http://www.iapuco.org.ar/>

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Instituto Internacional de Costos

Ha sido publicada su revista digital del periodo enero – julio del 2011

<http://www.revistaiic.org/revEne2011.html>

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Taylor & Francis Online

[Accounting Competencies and the Changing Role of Accountants in Emerging Economies: The Case of Romania](http://www.tandfonline.com/doi/full/10.1080/17449480.2011.621395#tabModule)

[Expanding the Horizons of Accounting Education: Incorporating Social and Critical Perspectives](http://www.tandfonline.com/doi/full/10.1080/09639284.2011.586771)

[Management Accounting: Retrospect and Prospect](http://www.tandfonline.com/doi/pdf/10.1080/09638180.2011.629791)

[Towards an understanding of the influence of sustainability culture on the accounting profession](http://www.tandfonline.com/doi/full/10.1080/13504509.2011.589477)

[PLEASE CITE THIS: An Exploratory Paper on Citations, Impacts and the Social Accounting Literature](http://www.tandfonline.com/doi/pdf/10.1080/0969160X.2011.556392)

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NACIONAL

**BANCO DE LA REPUBLICA**

Resolución Externa No. 7 del 25 de noviembre de 2011

Por la cual se señalan las condiciones financieras a las cuales debe sujetarse la Nación para colocar títulos de deuda pública externa en los mercados de capitales internacionales

<http://www.banrep.gov.co/documentos/reglamentacion/cambiaria/2011/47.pdf>

Resolución externa No.3 de 2011

Por la cual se expiden normas relacionadas con la posición bruta de apalancamiento de los intermediarios del mercado cambiario.

<http://www.banrep.gov.co/documentos/reglamentacion/cambiaria/2011/27.pdf>

Resolución Externa No. 6 del 28 de octubre de 2011

Por la cual se expiden regulaciones en materia de intervención del Banco de la República en el Mercado Cambiario. <http://www.banrep.gov.co/documentos/reglamentacion/cambiaria/2011/42.pdf>

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**SUPERINTENDENCIA FINANCIERA**

Circular Externa 043 de 2011

Por medio de la cual se modifican los capítulos II y III de la Circular Básica Contable y Financiera en relación con la valoración de garantías y de bienes recibidos en dación en pago, del Anexo 5 del mencionado Capítulo II en relación con la Pérdida Dado el incumplimiento (PDI) y del Capítulo II Título II de la Circular Básica Jurídica en relación con el uso del término avalúo técnico. <http://www.superfinanciera.gov.co/NormativaFinanciera/Archivos/ce043_11.doc>

Circular Externa 044 de 2011

Por medio de la cual se modifica el Sistema de Administración del Riesgo de Liquidez (SARL) para ajustar el Indicador de Riesgo de Liquidez (IRL) y establecer disposiciones en materia de exposición significativa al riesgo de liquidez en el Capítulo VI de la Circular Externa 100 de 1995 “Reglas Relativas a la Administración del Riesgo de Liquidez”, en el Anexo 1 y en la proforma F.1000-125 (instructivo y formato 458) “Flujos de caja contractuales y medición estándar del riesgo de liquidez. <http://www.superfinanciera.gov.co/NormativaFinanciera/Archivos/ce044_11.doc>

Circular Externa 030 de 2011

Incorpora las disposiciones de la Circular Externa 8 de 2007 en el Capítulo XIII de la Circular Básica Contable y Financiera y se ajustan algunas proformas relacionadas con el cálculo del patrimonio técnico y de la relación de solvencia de las sociedades comisionistas de bolsa de valores. <http://www.superfinanciera.gov.co/NormativaFinanciera/Archivos/ce030_11.doc>

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**BOLSA DE VALORES**

**Mila en cifras**

Informe consolidado de los principales indicadores del Mercado Integrado Latinoamericano. <http://mercadointegrado.com/media/uploads/document/new/038-11-mila-en-cifras-may-oct.pdf>

**Aplicación Regimen Cambiario en Colombia**

La Circular Reglamentaria Externa DCIN-83 del 15 de septiembre de 2011 del Banco de la República de Colombia define la aplicación del regimen cambiario en Colombia para MILA. <http://mercadointegrado.com/media/uploads/document/new/aplicacion-regimen-cambiario-mila-11-oct-11-bcs-y-bvl.pdf>

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INTERNACIONAL

**G-20**

Communiqué - The Cannes Action Plan for Growth and Jobs

The global economy has entered a new and difficult phase. Global growth has weakened, downside risks have heightened, and confidence has waned. Uncertainty over the sustainability of public debt levels in some advanced economies has increased, and the rebalancing in demand from the public to the private sector and from the external to the domestic sector has not materialized. <http://www.g20.org/Documents2011/11/Cannes%20Action%20plan%204%20November%202011.pdf>

Communiqué - G20 Leaders Summit – Cannes – 3-4 November 2011. <http://www.g20.org/Documents2011/11/Cannes%20Leaders%20Communiqué%204%20November%202011.pdf>

Infrastructure Action Plan

Submission to the g20 by the mdb working group on infrastructure. October 2011. The MDB Action Plan reflects extensive analysis and collaboration among the multilateral development banks and follows on a background report on infrastructure issues in developing countries provided to the G20 in June 2011. It describes an ambitious and concrete set of initiatives aimed at (i) unlocking the infrastructure project pipeline, notably to allow for increased private sector participation and financing, and (ii) improving infrastructure spending efficiency.

<http://www.g20.org/Documents2011/11/MDBs%20Infrastructure%20Action%20Plan.pdf>

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BANCO DE PAGOS INTERNACIONALES

Basel III counterparty credit risk - Frequently asked questions - November 2011

This document sets out the first set of frequently asked questions that relate to the counterparty credit risk sections of the Basel III rules text. The questions and answers are grouped according to the relevant paragraphs of the rules text. <http://www.bis.org/publ/bcbs209.pdf>

The macrofinancial implications of alternative configurations for access to central counterparties in OTC derivatives markets

The G-20 leaders' commitment that all standardised over-the-counter (OTC) derivatives will be centrally cleared by the end of 2012 is intended to increase the safety and resilience of the global financial system. Achieving these objectives depends importantly on the arrangements through which market participants obtain access to central clearing. Such arrangements could include increased use of existing global CCPs; the establishment of domestic CCPs in a number of jurisdictions; and the possible construction of links between CCPs. This report analyses the potential implications for financial stability and efficiency of these alternative access arrangements to CCPs. <http://www.bis.org/publ/cgfs46.pdf>

OTC derivatives market activity in the first half of 2011

<http://www.bis.org/publ/otc_hy1111.pdf>

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SECURITIES AND EXCHANGE COMISSION (SEC)

Guidance for Consulting with the Office of the Chief Accountant

The SEC staff encourages companies and their auditors to consult with the Office of the Chief Accountant (OCA) on accounting, financial reporting, and auditing concerns or questions, especially those involving unusual, complex, or innovative transactions for which no clear authoritative guidance exists as well as on issues regarding auditor independence. <http://www.sec.gov/info/accountants/ocasubguidance.htm>

SEC Charges Multiple Hedge Fund Managers with Fraud in Inquiry Targeting Suspicious Investment Returns

Washington, D.C., Dec. 1, 2011 — As part of an initiative to combat hedge fund fraud by identifying abnormal investment performance, the Securities and Exchange Commission today announced enforcement actions against three separate advisory firms and six individuals for various misconduct including improper use of fund assets, fraudulent valuations, and misrepresenting fund returns. <http://www.sec.gov/news/press/2011/2011-252.htm>

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WORLD BANK

World Bank Flash - Making Aid Work Better: Results, Accountability and Openness

Helping countries achieve development results is at the heart of the World Bank’s work. At the upcoming High Level Forum on Aid Effectiveness in Busan, Korea from November 29th to December 1st, 2011 we will be focusing on how to make aid work better. The World Bank has embraced and championed the global aid effectiveness agenda, and we are continuously improving our own processes at the country and institutional levels.

<http://web.worldbank.org/WBSITE/EXTERNAL/NEWS/0,,contentMDK:23054286~pagePK:34370~piPK:34424~theSitePK:4607,00.html>

**Accounting for Crisis: Public and Private Sector Perspectives**

It’s difficult to overstate the global economic significance of the financial crisis. What started as a collapse of the sub-prime mortgage market in the United States quickly spread through the financial system, eroding the value of capital and undermining the creditworthiness of global financial institutions. Concerns about underlying asset valuations caused liquidity to dry up, making it difficult to finance transactions in the real economy and the financial sectors. This in turn resulted in a contraction in demand and employment, and a collapse in consumer and business confidence. <http://web.worldbank.org/WBSITE/EXTERNAL/NEWS/0,,contentMDK:23050837~pagePK:34370~piPK:34424~theSitePK:4607,00.html>

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FONDO MONETARIO INTERNACIONAL

**Perspectivas de la economía mundial – septiembre de 2011**

En comparación con la edición de abril pasado de Perspectivas de la economía mundial, la recuperación económica es ahora mucho más incierta. La economía mundial está afectada por la confluencia de dos sucesos desfavorables.

http://www.imf.org/external/spanish/pubs/ft/weo/2011/01/pdf/texts.pdf

**Informe sobre la estabilidad financiera mundial – septimenbre 2011**

Los riesgos para la estabilidad financiera se han agudizado considerablemente en los últimos meses. El empañamiento de las perspectivas de crecimiento incidió negativamente en los balances públicos y privados y complicó el desafío de hacer frente a una pesada carga de la deuda. Los balances públicos en muchas economías avanzadas son muy vulnerables al aumento de los costos de financiamiento, y esto se debe en parte a la transferencia del riesgo privado al sector público.

<http://www.imf.org/external/spanish/pubs/ft/gfsr/2011/02/pdf/sums.pdf>

**Perspectivas Económicas: Las Américas – octubre de 2011-12-05**

La actividad mundial se ha desacelerado y la expansión se ha tornado más desigual, con crecientes riesgos a la baja. Aunque los factores transitorios que contribuyeron a la desaceleración en el primer semestre del año se disiparán, la pérdida de confianza, derivada de una percepción de parálisis en las decisiones de política en muchas economías avanzadas y de la agudización de las fragilidades de los balances, frenará el crecimiento en el futuro. Estos factores ya han inquietado a los mercados en las últimas semanas. En las economías emergentes, el crecimiento hasta ahora ha mostrado cierta fortaleza y resistencia, aunque cada vez se observan más señales de moderación.

<http://www.imf.org/external/spanish/pubs/ft/reo/2011/whd/wreo1011s.pdf>

**Perspectivas Económicas: Europa**

En Europa, la recuperación perdió fuerza en el segundo trimestre, después de un primer trimestre sorprendentemente vigoroso, y el crecimiento en muchos países prácticamente se paralizó.

<http://www.imf.org/external/spanish/pubs/ft/reo/2011/eur/ereo1011intros.pdf>

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FINANCIAL STABILITY BOARD

**FSB Report on the Overview of Progress in the Implementation of the G20 Recommendations for Strengthening Financial Stability**

The Chairman of the Financial Stability Board (FSB) reported to the G20 Leaders today at the Cannes Summit on progress in the implementation of the G20 recommendations on financial regulatory reforms. Prior to the meeting the Chair set out in a letter a number of issues in this regard. <http://www.financialstabilityboard.org/press/pr_111104ff.pdf>

FSB publishes [report](http://www.financialstabilityboard.org/publications/r_111010.pdf) on assessment of the macroeconomic impact of higher loss absorbency for global systemically important banks

The Financial Stability Board (FSB) and Basel Committee on Banking Supervision (BCBS) released an assessment of the macroeconomic costs and benefits of proposals for higher loss absorbency for global systemically important banks (G-SIBs).

<http://www.financialstabilityboard.org/press/pr_111010.pdf>

**High-Level Conference Discusses Ways to Reduce Global Financial Risk and Improve Macro-Prudential Regulation**

Representatives from central banks, ministries of finance, and supervisory agencies from 34 advanced and emerging market countries gathered in Washington today to discuss ways to reduce system-wide risks in the global financial system and how to improve the so-called macro-prudential policy framework. <http://www.financialstabilityboard.org/press/pr_110418.pdf>

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INTERNATIONAL VALUATION STANDARDS COUNCIL

IVSC publishes new international valuation standards to help underpin operation of global economy – Julio 2011

**The IVSC Board of Trustees has agreed a strategy for the IVSC for the period 2011/12 and 2012/2013 and also determined an operational plan for that period to implement the strategy. The two IVSC technical boards – the International Valuation Professional Board and the International Valuation Standards Board – have developed a detailed technical work programme, attached at Appendix A that forms part of the operational plan.** <http://www.ivsc.org/news/nr/2011/nr110719es.pdf>

IVSC contributes to report on regulatory convergence for g-20

**The IVSC has been a member of the Taskforce since it was established in May 2011, at the request of the Presidency of the G-20, to provide an analysis of gaps in regulatory convergence and to make recommendations on how to close such gaps across a number of professions and industries that fall within the financial sector.** <http://www.ivsc.org/news/nr/2011/nr111006.pdf>

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WORD ECONOMIC FORUM

The Global Gender Gap Report 2011

**The Global Gender Gap Index introduced by the World Economic Forum in 2006, is a framework for capturing the magnitude and scope of gender-based disparities and tracking their progress. The Index benchmarks national gender gaps on economic, political, education- and health-based criteria, and provides country rankings that allow for effective comparisons across regions and income groups, and over time. The rankings are designed to create greater awareness among a global audience of the challenges posed by gender gaps and the opportunities created by reducing them. The methodology** **and quantitative analysis behind the rankings are intended to serve as a basis for designing effective measures for reducing gender gaps.** <http://www.weforum.org/reports>

Global Experts Poll: Crisis of Confidence in the State of the Global Economy Continues

**The confidence deficit continues worldwide with international experts remaining pessimistic about the state of the global economy and global governance over the next year, according to the results of the World Economic Forum’s second quarterly Global Confidence Index.** <http://www.weforum.org/s?filters=ss_cck_field_newstype%3A%22Community%20News%22%20type%3Anews_article>

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Accountancy Age - Reino Unido – Noticias

[Arram Berlyn Gardner appoints new tax partner](http://www.accountancyage.com/aa/news/2078541/arram-berlyn-gardner-appoints-tax-partner)

[Tenth of businesses blame accountants for tax fines](http://www.accountancyage.com/aa/news/2100311/tenth-businesses-blame-accountants-tax-fines)

[MacIntyre Hudson poaches tax team from Mazars](http://www.accountancyage.com/aa/news/2098243/macintyre-hudson-poaches-tax-team-mazars)

[RSM Tenon boosts London tax team](http://www.accountancyage.com/aa/news/2110806/rsm-tenon-boosts-london-tax-team)

[McGrigors appoints Reg Day to tax team](http://www.accountancyage.com/aa/news/2107275/mcgrigors-appoints-reg-day-tax-team)

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Accountants World - Estados Unidos de América – Noticia

[Claim Insolvency, Avoid Tax on Short Sale](http://www.bankrate.com/finance/taxes/claim-insolvency-avoid-tax-on-short-sale.aspx)

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AE Accounting Education - Reino Unido - Noticias

[ICAI ENCOURAGE DEVOLUTION OF TAX POWERS TO NORTHERN IRELAND EXECUTIVE](http://www.accountingeducation.com/index.cfm?page=newsdetails&id=151617)

[ICAS ADDS NEW TAX QUALIFICATION TO ITS PORTFOLIO](http://www.accountingeducation.com/index.cfm?page=newsdetails&id=151661)

[TAX POLICY VITAL TO IRISH NATIONAL RECOVERY SAYS CCAB-I](http://www.accountingeducation.com/index.cfm?page=newsdetails&id=151682)

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

[National Taxpayer Advocate Warns Against IRS Budget Cuts](http://feedproxy.google.com/%7Er/JournalOfAccountancy/%7E3/mXbrJi3d6X8/20114313.htm)

[IRS Addresses Tax Treatment of Tax-Free Exchanges of Annuities](http://feedproxy.google.com/%7Er/JournalOfAccountancy/%7E3/RFuCD8kw4-k/20114307.htm)

[House Passes Bill With Tax Patent Provision, Sends Back to Senate](http://feedproxy.google.com/%7Er/JournalOfAccountancy/%7E3/H4z7-5NYkWQ/20114248.htm)

[Estate Tax or Carryover Basis-](http://feedproxy.google.com/%7Er/JournalOfAccountancy/%7E3/FPNcr-cEVEU/20113784.htm)

[IRS Addresses Tax Treatment of Tax-Free Exchanges of Annuities](http://feedproxy.google.com/%7Er/AICPA_TaxAdvisor/%7E3/lKo4QKlGmts/20110628.aspx)

[Basic Bankruptcy Treatment of Income Tax for Individuals](http://feedproxy.google.com/%7Er/AICPA_TaxAdvisor/%7E3/cNofyiDjFlM/TPP_JUL2011-story-01.aspx)

[Partners’ Limited Liability and Self-Employment Tax](http://feedproxy.google.com/%7Er/AICPA_TaxAdvisor/%7E3/Yt-E19qkugw/nash_jul2011.aspx)

[Planning for the New 3.8% Medicare Tax on Unearned Income](http://feedproxy.google.com/%7Er/AICPA_TaxAdvisor/%7E3/d__f4u20-ic/fava_jul2011.aspx)

[Taxing Intellectual Property Transfers](http://feedproxy.google.com/%7Er/AICPA_TaxAdvisor/%7E3/gf_MaI271o8/clinic-story-07.aspx)

[Hope vs. Opportunity- Higher Education Tax Incentives](http://feedproxy.google.com/%7Er/AICPA_Standards/%7E3/lUIyciNF-LY/HopevsOpportunityHigherEducationTaxIncentives.aspx)

[States May Move toward Reporting Mandates on Remote Sellers to Boost Tax Compliance](http://feedproxy.google.com/%7Er/AICPA_Advocacy/%7E3/IyX2Uk3LlSo/MTCModelStatute.aspx)

[IRS Responds to AICPA Request- Grants FBAR Delay for Some Taxpayers](http://feedproxy.google.com/%7Er/AICPA_Advocacy/%7E3/cjf7jftvcQ0/FBAR.aspx)

[AICPA Works to Rationalize Tax Return Due Dates](http://feedproxy.google.com/%7Er/AICPA_Advocacy/%7E3/J3RMeCKD8Is/TaxDueDates.aspx)

[AICPA Cheers as Congress Moves One Step Closer to Protecting Tax Strategies](http://feedproxy.google.com/%7Er/AICPA_Advocacy/%7E3/-cs9GLNKHEg/PatentBillPassesHouse.aspx)

[Highlights of the 2011 Tax Software Survey](http://feedproxy.google.com/%7Er/JournalOfAccountancy/%7E3/5xTy-aKL0OE/2011TaxSoftwareSurvey.htm)

[2011 Tax Software Survey- Individual Product Survey Responses](http://feedproxy.google.com/%7Er/JournalOfAccountancy/%7E3/GtQbcBiUPo0/2011TaxSoftwareSurvey.htm)

[Congressional Committee Checks In on Registered Tax Preparer Program](http://feedproxy.google.com/%7Er/JournalOfAccountancy/%7E3/uZyWqkH8aF0/20114426.htm)

[Planning for the Unearned Income Medicare Contribution Tax](http://feedproxy.google.com/%7Er/AICPA_TaxAdvisor/%7E3/GLdROzoSEN8/clinic-story-07.aspx)

[Changing Level of Participation in an S Corporation for Tax Planning Purposes](http://feedproxy.google.com/%7Er/AICPA_TaxAdvisor/%7E3/hraIdUlVAdk/CaseStudy_aug2011.aspx)

[When Is a U.S. LLC a Partnership for U.S. and U.K. Tax Purposes-](http://feedproxy.google.com/%7Er/AICPA_TaxAdvisor/%7E3/WQi7QsO5GBA/clinic-story-04.aspx)

[Diversifying Concentrated Positions in the Most Tax-Efficient Manner](http://feedproxy.google.com/%7Er/AICPA_TaxAdvisor/%7E3/JtgeYX6UFEo/clinic-story-05.aspx)

[Tax Court in the Classroom](http://feedproxy.google.com/%7Er/AICPA_TaxAdvisor/%7E3/rTxuCLZ4cAs/c2c_aug2011.aspx)

[Separately Identifiable Intangible Assets- Tax Opportunities and Traps](http://feedproxy.google.com/%7Er/AICPA_TaxAdvisor/%7E3/vDgW81b6jXo/Gruidl_Aug_11.aspx)

[2011 Tax Software Survey](http://feedproxy.google.com/%7Er/AICPA_TaxAdvisor/%7E3/AyQ9vCN3RAI/Bonner_Aug11.aspx)

[Codification of Economic Substance Affects All Tax Practitioners](http://feedproxy.google.com/%7Er/AICPA_TaxAdvisor/%7E3/_Z8CZ7h3AKQ/TPR_aug2011.aspx)

[Tax Preparers Need Clarification about 2011 IRS Compliance Visits to Tax Preparers' Offices](http://feedproxy.google.com/%7Er/AICPA_PressCenter/%7E3/qMMRDo1t6xg/TaxPreparersNeedClarificationabout2011IRSComplianceVisitstoTaxPreparersOffices.aspx)

[AICPA Urges IRS to Provide More Flexibility for Mandatory E-Filing of Returns by Tax Preparers](http://feedproxy.google.com/%7Er/AICPA_PressCenter/%7E3/mHoEfnAqaTk/AICPAUrgesIRStoProvideMoreFlexibilityforMandatoryEFilingofReturnsbyTaxPreparers.aspx)

[SE Tax and Sporadic Activity](http://feedproxy.google.com/%7Er/JournalOfAccountancy/%7E3/8EVGJBrnuQM/20114408.htm)

[IRS Issues Guidance on Fingerprinting, Other Registered Tax Return Preparer Details](http://feedproxy.google.com/%7Er/JournalOfAccountancy/%7E3/SypIWfjs9dw/20114608.htm)

[President Signs Patent Reform Bill Banning New Tax Strategy Patents](http://feedproxy.google.com/%7Er/JournalOfAccountancy/%7E3/w3blqUkKs44/20114591.htm)

[Guidance Issued on Tax Treatment of Business Cell Phones](http://feedproxy.google.com/%7Er/AICPA_TaxAdvisor/%7E3/qqBNorPfMUA/20110914.aspx)

[President’s Jobs Bill Contains Many Tax Proposals](http://feedproxy.google.com/%7Er/AICPA_TaxAdvisor/%7E3/pinbyafyWhU/20110912.aspx)

[AICPA, State Societies Renew Push to Pass Bill Making Tax Code Accessible to All](http://feedproxy.google.com/%7Er/AICPA_Advocacy/%7E3/LLM8FpaBeS4/AICPAStateSocietiesRenewTaxStrategyPatentPush.aspx)

[AICPA Supports IRS Tax Return Preparer Program at Congressional Hearing](http://feedproxy.google.com/%7Er/AICPA_Advocacy/%7E3/YvmSe2QUgu8/AICPASupportsIRSProgram.aspx)

[AICPA Vice President Available to Discuss Tax Provisions in President's Plan for Economic Growth and Deficit Reduction](http://feedproxy.google.com/%7Er/AICPA_PressCenter/%7E3/EqAImFgIZdk/TaxProvisionsinPlanforEconomicGrowth.aspx)

[Statement from AICPA President and CEO Barry Melancon Praising Final Congressional Action on Bill to Stop Tax Strategy Patents](http://feedproxy.google.com/%7Er/AICPA_PressCenter/%7E3/0YJft2qiIA8/BarryMelanconPraisingFinalCongressionalActiononBilltoStopTaxStrategyPatents.aspx)

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[In the News- AICPA Voices Concerns About IRS Fees on Tax Preparers, New Curriculum Resource for Professors Announced, Workplace Awards](http://feedproxy.google.com/%7Er/AicpaInsights/%7E3/g-zMHFCcYm0/in-the-news-aicpa-voices-concerns-about-irs-fees-on-tax-preparers-new-curriculum-resource-for-professors-announced-workpla.html)

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[e-Traders could be targeted for unpaid tax](http://www.accaglobal.com/en/press/e-traders.html)

[Meet the tax credit renewal deadline of 31 July](http://www.accaglobal.com/en/press/renewal-deadline.html)

[Students don’t need to wait until next April to reclaim overpaid taxes, says ACCA](http://www.accaglobal.com/en/discover/news/2011/09/student-tax.html)

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[Ireland- State Preparing To Abolish Key Property Tax Incentive](http://www.aiaworldwide.com/NewsStories/fullStory.php?id=54800)

[Treasury Takes Beating For Tax Amendments](http://www.aiaworldwide.com/NewsStories/fullStory.php?id=54787)

[Treasury Brands Rumours Of Tax Relief Scrap 'Rubbish'](http://www.aiaworldwide.com/NewsStories/fullStory.php?id=54786)

[Tax Credit Claimants Have One Month To Renew Claims](http://www.aiaworldwide.com/NewsStories/fullStory.php?id=54772)

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[China- Government Receives Tax Suggestions](http://www.aiaworldwide.com/NewsStories/fullStory.php?id=54754)

[Establishing The Future Relationship Between The Tax Agent Community And HMRC](http://www.aiaworldwide.com/NewsStories/fullStory.php?id=54744)

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[High Risk Tax Avoidance Schemes To Be Listed](http://www.aiaworldwide.com/NewsStories/fullStory.php?id=54741)

[US Tax System ‘Generally’ Complies With Norm, OECD Says](http://www.aiaworldwide.com/NewsStories/fullStory.php?id=54740)

[Hong Kong To Return 75% Of Salaries Tax To 1.5 Million Taxpayers](http://www.aiaworldwide.com/NewsStories/fullStory.php?id=54735)

[Plumbers Have One Month To Come Clean On Tax](http://www.aiaworldwide.com/NewsStories/fullStory.php?id=54914)

[Ireland's Mandatory Electronic Filing And Payment Of Tax – Implementation Of Phase 3B](http://www.aiaworldwide.com/NewsStories/fullStory.php?id=54910)

[(Singapore) Preparing Tax Computation For Shipping Companies](http://www.aiaworldwide.com/NewsStories/fullStory.php?id=54895)

[Government Seeks Views On Greater Integration Of Income Tax And National Insurance Contributions](http://www.aiaworldwide.com/NewsStories/fullStory.php?id=54892)

[Tax Arrangements On Dividends Paid To Hong Kong Residents By Mainland Companies Clarified](http://www.aiaworldwide.com/NewsStories/fullStory.php?id=54888)

[New Legislation To Block Tax Avoidance Involving Manufactured Overseas Dividends](http://www.aiaworldwide.com/NewsStories/fullStory.php?id=54976)

[Special Tax On All Buildings In Greece](http://www.aiaworldwide.com/NewsStories/fullStory.php?id=54969)

[Corporate Tax Exemption In Disaster-hit Regions Of Japan](http://www.aiaworldwide.com/NewsStories/fullStory.php?id=55047)

[HMRC- Swiss Tax Deal Signals Beginning Of The End For Offshore Evasion](http://www.aiaworldwide.com/NewsStories/fullStory.php?id=55045)

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[Corporation Tax Online - Software And Online Forms](http://www.aiaworldwide.com/NewsStories/fullStory.php?id=55043)

[Malaysia Budget 2012 Features Tax Incentives](http://www.aiaworldwide.com/NewsStories/fullStory.php?id=55042)

[IRS Tightens Tax Credit Compliance Checks](http://www.aiaworldwide.com/NewsStories/fullStory.php?id=55040)

[HMRC Suspects £25 Billion Of Tax From Large Businesses Is “at Risk”](http://www.aiaworldwide.com/NewsStories/fullStory.php?id=55031)

[Tutors And Coaches Targeted In New Tax Campaign](http://www.aiaworldwide.com/NewsStories/fullStory.php?id=55029)

[HMRC Aims To Reduce UK's Tax Gap](http://www.aiaworldwide.com/NewsStories/fullStory.php?id=54996)

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[OECD Convention on Mutual Administrative Assistance in Tax Matters](http://www.charteredaccountants.ie/General/News-and-Events/News1/2011/July/Signing-of-the-Joint-Council-of-EuropeOECD-Convention-on-Mutual-Administrative-Assistance-in-Tax-Matters-/)

[Chartered Tax Consultant-Exam Prize winners](http://www.charteredaccountants.ie/General/News-and-Events/News1/2011/July/Chartered-Tax-Consultant--/)

[OECD and India to Enhance Tax Co-Operation](http://www.charteredaccountants.ie/General/News-and-Events/News1/2011/June/OECD-and-India-to-Enhance-Tax-Co-Operation1/)

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[Oficio No 69329](http://www.cijuf.org.co/codian2011/septiembre/o69329.html) Criterios a los cuales debe sujetarse la DIAN respecto a la implementación de Normas Internacionales de Información Financiera, y también el Consejo Técnico de la Contaduría Pública

[La DIAN puede remitir las pruebas que la Junta Central de Contadores le solicite, pues por su competencia legal no le es oponible la reserva tributaria](http://www.javeriana.edu.co/personales/hbermude/Novitas323/FileNovitas323/cpto%2069215%202011%20dian%20.pdf)

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ACCOUNTING & FINANCE

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Jan L. Williams, Huey-Lian Sun

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[Recap of the 21st annual conference on financial economics and accounting, November 12, 2010 to November 13, 2010.](http://web.ebscohost.com/ehost/viewarticle?data=dGJyMPPp44rp2%2fdV0%2bnjisfk5Ie46bROtaazUbek63nn5Kx95uXxjL6nsEe0pbBIr6eeULiqs1Kuqp5oy5zyit%2fk8Xnh6ueH7N%2fiVaunsE%2bvrrZNtqy1PurX7H%2b72%2bw%2b4ti7evLepIzf3btZzJzfhrustFGzqLNLtZzkh%2fDj34y73POE6urjkPIA&hid=119) By: Lee, Cheng-Few. Review of Quantitative Finance & Accounting, Nov2011, Vol. 37 Issue 4, p531-540, 10p

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Autoridades Públicas

[Decreto 2721](http://wsp.presidencia.gov.co/Normativa/Decretos/2011/Documents/Agosto/04/dec272104082011.pdf) Por el cual se designa un miembro del Consejo Técnico de la Contaduría Pública.

[Decreto 3048](http://wsp.presidencia.gov.co/Normativa/Decretos/2011/Documents/Agosto/23/dec304823082011.pdf) Por el cual se crea la Comisión Intersectorial de Normas de Contabilidad, de Información Financiera y de Aseguramiento de la Información.

[Decreto 3274](http://wsp.presidencia.gov.co/Normativa/Decretos/2011/Documents/Septiembre/07/dec327407092011.pdf) Por el cual se reglamenta la Ley 1380 de 2010 que establece el Régimen de Insolvencia para la Persona Natural No Comerciante.

[Decreto 3567](http://wsp.presidencia.gov.co/Normativa/Decretos/2011/Documents/Septiembre/26/dec356726092011.pdf) Por el cual se dictan disposiciones en materia de organización y funcionamiento del Consejo Técnico de la Contaduría Pública**.**

[Resolución 3988](http://www.javeriana.edu.co/personales/hbermude/leycontable/contadores/2011-resolucion-3988.rtf) de 2011 (Octubre 10) “Por medio de la cual se modifica el artículo 1º de la Resolución 1465 del 2 de junio de 2010” - gastos de desplazamiento -

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Coldeportes

[CIRCULAR 0004 DE 2011.pdf](http://www.coldeportes.gov.co/coldeportes/index.php?idcategoria=50251) Adición a la Circular Externa No. 000002 del 29 de Enero de 2008, \"Plan Único de Cuentas para clubes de fútbol con Deportistas Profesionales - Primera A y Primera B\".

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Comisión Europea

The Commission [proposes revision of the Accounting Directives](http://ec.europa.eu/internal_market/accounting/sme_accounting/review_directives_en.htm) to simplify and improve daily accounting life for SMEs

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Congreso de la República

[Ley 1479](http://wsp.presidencia.gov.co/Normativa/Leyes/Documents/ley147928092011.pdf) Por medio de la cual se aprueba la "Decisión del Consejo de la Organización para la Cooperación y el Desarrollo Económico -OCDE, que establece un centro de desarrollo de la organización", adoptada por el Consejo en su vigésima novena reunión, en París, el 23 de octubre de 19621 y el "Acuerdo mediante canje de notas entre el Gobierno de Colombia y la Secretaría General de la Organización para la Cooperación y el Desarrollo Económico - OCDE, para la vinculación de Colombia como miembro del Centro de Desarrollo de la Ocde", concluido el 24 de julio de 2008.

[Ley 1478](http://wsp.presidencia.gov.co/Normativa/Leyes/Documents/ley147808092011.pdf) Por medio del cual se rinde honores al municipio de Armero, Guayabal con ocasión del vigésimo quinto aniversario de la tragedia del desaparecido municipio de Armero.

[Ley 1476](http://wsp.presidencia.gov.co/Normativa/Leyes/Documents/ley147619072011.pdf) Por la cual se expide el régimen de responsabilidad administrativa por pérdida o daño de bienes de propiedad o al servicio del Ministerio de Defensa Nacional, sus entidades adscritas o vinculadas o la Fuerza Pública.

[Ley 1475](http://wsp.presidencia.gov.co/Normativa/Leyes/Documents/ley147514072011.pdf) Por la cual se adoptan reglas de organización y funcionamiento de los partidos y movimientos políticos, de los procesos electorales y se dictan otras disposiciones.

[Ley 1474](http://wsp.presidencia.gov.co/Normativa/Leyes/Documents/ley147412072011.pdf) Por la cual se dictan normas orientadas a fortalecer los mecanismos de prevención, investigación y sanción de actos de corrupción y la efectividad del control de la gestión pública

[Ley 1473](http://wsp.presidencia.gov.co/Normativa/Leyes/Documents/ley147305072011.pdf) POR MEDIO DE LA CUAL SE ESTABLECE UNA REGLA FISCAL Y SE DICTAN OTRAS DISPOSICIONES.

[Ley 1472](http://wsp.presidencia.gov.co/Normativa/Leyes/Documents/ley147205072011.pdf) POR MEDIO DE LA CUAL SE DECLARA PATRIMONIO CULTURAL DE LA NACIÓN EL FESTIVAL DE MÚSICA DEL PACÍFICO PETRONIO ÁLVAREZ.

[Ley 1471](http://wsp.presidencia.gov.co/Normativa/Leyes/Documents/ley147130062011.pdf) POR MEDIO DE LA CUAL SE DICTAN NORMAS RELACIONADAS CON LA REHABILITACIÓN INTEGRAL DE LOS MIEMBROS DE LA FUERZA PÚBLICA, ALUMNOS DE LAS ESCUELAS DE FORMACIÓN DE LAS FUERZAS MILITARES Y SUS EQUIVALENTES EN LA POLICÍA NACIONAL, PERSONAL CIVIL DEL MINISTERIO DE DEFENSA NACIONAL Y DE LAS FUERZAS MILITARES Y PERSONAL NO UNIFORMADO DE LA POLICÍA NACIONAL.

[Ley 1470](http://wsp.presidencia.gov.co/Normativa/Leyes/Documents/ley147030062011.pdf) POR LA CUAL SE HONRA LA MEMORIA DEL DOCTOR JORGE PALACIOS PRECIADO Y SE DICTAN OTRAS DISPOSICIONES.

[Ley 1469](http://wsp.presidencia.gov.co/Normativa/Leyes/Documents/ley146930062011.pdf) POR LA CUAL SE ADOPTAN MEDIDAS PARA PROMOVER LA OFERTA DE SUELO URBANIZABLE y SE ADOPTAN OTRAS DISPOSICIONES PARA PROMOVER EL ACCESO A LA VIVIENDA.

[Ley 1468](http://wsp.presidencia.gov.co/Normativa/Leyes/Documents/ley146830062011.pdf) Por la cual se modifican los artículos 236,239,57,58 del Código Sustantivo del Trabajo y se dictan otras disposiciones.

[Ley 1467](http://wsp.presidencia.gov.co/Normativa/Leyes/Documents/ley146730062011.pdf) POR MEDIO DE LA CUAL LA NACIÓN SE VINCULA A LA CELEBRACIÓN DE LOS CINCUENTA AÑOS DE LA INSTITUCIÓN EDUCATIVA DIVERSIFICADA ORIENTAL DE SANTO TOMÁS, EN EL MUNICIPIO DE SANTO TOMÁS, DEPARTAMENTO DEL ATLÁNTICO, SE AUTORIZAN APROPIACIONES PRESUPUESTALES Y SE DICTAN OTRAS DISPOSICIONES.

[Ley 1466](http://wsp.presidencia.gov.co/Normativa/Leyes/Documents/ley146630062011.pdf) Por el cual se adicionan, el inciso 2° del artículo 1 ° (objeto) y el inciso 2° del artículo 8°, de la Ley 1259 del 19 de diciembre de 2008, por medio de la cual se instauro en el territorio nacional la aplicación del Comparendo Ambiental a los infractores de las normas de aseo, limpieza y recolección de escombros, y se dictan otras disposiciones.

[Ley 1465](http://wsp.presidencia.gov.co/Normativa/Leyes/Documents/ley146529062011.pdf) POR LA CUAL SE CREA EL SISTEMA NACIONAL DE MIGRACIONES Y SE EXPIDEN NORMAS PARA LA PROTECCIÓN DE LOS COLOMBIANOS EN EL EXTERIOR

[Ley 1464](http://wsp.presidencia.gov.co/Normativa/Leyes/Documents/ley146429062011.pdf) Por medio de la cual se aprueba el "Acuerdo Bilateral para la Promoción y Protección de Inversiones entre el Gobierno del Reino Unido de la Gran Bretaña e Irlanda del Norte y la República de Colombia", elaborado en Bogotá, el 17 de marzo de 2010, y el "Entendimiento sobre el Trato Justo y Equitativo en el Acuerdo Bilateral de Inversión entre el Reino Unido de Gran Bretaña e Irlanda del Norte y la República de Colombia", firmado por los jefes negociadores de ambas partes y anexada a las minutas de la última ronda de negociaciones en Londres, el 19 de mayo de 2009.

[Ley 1463](http://wsp.presidencia.gov.co/Normativa/Leyes/Documents/ley146329062011.pdf) Por medio de la cual se aprueba el "Acuerdo entre los Gobiernos de la República de Colombia y de la República Federativa de Brasil para el establecimiento de la Zona de Régimen Especial Fronterizo para las localidades de Tabatinga (Brasil) y Leticia (Colombia)", firmado en Bogotá, D. C., a los 19 días del mes de septiembre de 2008.

[Ley 1462](http://wsp.presidencia.gov.co/Normativa/Leyes/Documents/ley146229062011.pdf) Por medio de la cual se aprueba el “Acuerdo bilateral para la promoción y protección de inversiones entre el Gobierno de la República de Colombia y el Gobierno de la República Popular de China”, firmado en Lima, Perú, el 22 de noviembre de 2008.

[Ley 1461](http://wsp.presidencia.gov.co/Normativa/Leyes/Documents/ley146129062011.pdf) Por medio de la cual se aprueba el “Acuerdo sobre el Establecimiento de la Red Internacional del Bambú y el Ratán”, dado en Beijing, República Popular de China, el 6 de noviembre de 1997.

[Ley 1460](http://wsp.presidencia.gov.co/Normativa/Leyes/Documents/ley146029062011.pdf) Por medio de la cual se aprueba la "Convención Interamericana para facilitar la asistencia en casos de desastre", adoptada en Santiago, Chile, el 7 de junio de 1991.

[Ley 1459](http://wsp.presidencia.gov.co/Normativa/Leyes/Documents/ley145929062011.pdf) Por medio de la cual se aprueba el Convenio entre Canadá y la República de Colombia, para evitar la doble imposición y para prevenir la evasión fiscal en relación con el impuesto sobre la renta y sobre el patrimonio, y su Protocolo, hechos en Lima a los 21 días del mes de noviembre de dos mil ocho (2008).

[Ley 1458](http://wsp.presidencia.gov.co/Normativa/Leyes/Documents/ley145829062011.pdf) Por medio de la cual se aprueba el "Convenio Internacional de Maderas Tropicales, 2006", hecho en Ginebra el 27 de enero de 2006.

[Ley 1457](http://wsp.presidencia.gov.co/Normativa/Leyes/Documents/ley145729062011.pdf) Por medio de la cual se aprueba el “Protocolo modificatorio al Tratado de Libre Comercio entre los Estados Unidos Mexicanos, la República de Colombia y la República de Venezuela, firmado en la ciudad de Cartagena de Indias, Colombia, el trece de junio de mil novecientos noventa y cuatro”, firmado simultáneamente en Bogotá, D.C., y Ciudad de México el once (11) de junio de dos mil diez(2010).

[Ley 1456](http://wsp.presidencia.gov.co/Normativa/Leyes/Documents/ley145629062011.pdf) Por medio de la cual se aprueba el "Acuerdo de Cooperación Cultural y Educativa entre la República de Colombia y la República Portuguesa", firmado en Lisboa, el 8 de enero de 2007.

[Ley 1455](http://wsp.presidencia.gov.co/Normativa/Leyes/Documents/ley145529062011.pdf) Por medio de la cual se aprueba el "Protocolo concerniente al arreglo de Madrid relativo al Registro Internacional de Marcas", adoptado en Madrid el 27 de junio de 1989, modificado el 3 de octubre de 2006 yel 12 de noviembre de 2007.

[Ley 1454](http://wsp.presidencia.gov.co/Normativa/Leyes/Documents/ley145428062011.pdf) Por la cual se dictan normas orgánicas sobre ordenamiento territorial y se modifican otras disposiciones

[Ley 1453](http://wsp.presidencia.gov.co/Normativa/Leyes/Documents/ley145324062011.pdf) Por medio de la cual se reforma el Código Penal, el Código de Procedimiento Penal, el Código de Infancia y Adolescencia, las reglas sobre extinción de dominio y se dictan otras disposiciones en materia de seguridad.

[Ley 1452](http://wsp.presidencia.gov.co/Normativa/Leyes/Documents/ley145224062011.pdf) Por medio de la cual se crea la estampilla Prodesarrollo del Instituto Tolimense de Formación Técnica Profesional (ITFIP) o del ente que haga sus veces y se dictan otras disposiciones.

[Ley 1449](http://wsp.presidencia.gov.co/Normativa/Leyes/Documents/ley144914062011.pdf) Por medio de la cual se aprueba el "Acuerdo para la Promoción y Protección de Inversiones entre la República de Colombia y la República de la India", firmado en la ciudad de Nueva Delhi el día 10 del mes de noviembre de 2009.

[Ley 1448](http://wsp.presidencia.gov.co/Normativa/Leyes/Documents/ley144810062011.pdf) Por la cual se dictan medidas de atención, asistencia y reparación integral a las víctimas del conflicto armado interno y se dictan otras disposiciones.

[Ley 1447](http://wsp.presidencia.gov.co/Normativa/Leyes/Documents/ley144709062011.pdf) Por la cual se desarrolla el artículo 290 de la Constitución Política de Colombia.

[Proyecto de Ley 146 de 2011 Cámara](http://servoaspr.imprenta.gov.co/gacetap/gaceta.mostrar_documento?p_tipo=05&p_numero=146&p_consec=30461) Proyecto de Ley de Transparencia y Acceso a la Información

[Proyecto de Ley Estatutaria 156 de 2011 Senado](http://servoaspr.imprenta.gov.co/gacetap/gaceta.mostrar_documento?p_tipo=18&p_numero=156&p_consec=30631) por medio de la cual, se crea la Ley de transparencia y del derecho de acceso a la información pública nacional, y se dictan otras disposiciones.

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Consejo de Estado

[Para la Sala, si bien estas normas contables financieras tienen por objetivo mantener la confianza del público en las instituciones que administran recursos de sus ahorradores, la aplicación prevalente de las normas tributarias para determinar el impuesto de renta, no incide en esta finalidad, pues una cosa es la determinación del impuesto de renta con base en los hechos económicos sucedidos en un periodo gravable, y otra es el estudio de la viabilidad financiera y la situación patrimonial de estas instituciones, para lo cual las entidades de vigilancia y control tienen en cuenta los estados financieros y los informes de los revisores fiscales, y no las declaraciones tributarias.](http://www.javeriana.edu.co/personales/hbermude/Novitas306/FileNovitas306/CECFB16752-2011.doc)

[LOS CERTIFICADOS EXPEDIDOS POR LOS CONTADORES O REVISORES FISCALES DEBEN REFLEJAR LA SITUACIÓN FINANCIERA DEL ENTE ECONÓMICO](http://www.javeriana.edu.co/personales/hbermude/Novitas309/FileNovitas309/CE16552-2011.htm)

[LA PROVISIÓN DE CARTERA DEBE SER JUSTIFICADA, CUANTIFICADA, CONFIABLE Y FUNDAMENTADA EN ESTUDIOS TÉCNICOS](http://www.javeriana.edu.co/personales/hbermude/Novitas310/FileNovitas310/CECOC16953-2010.docx)

"(...) l[a existencia de los hechos económicos no depende de su registro contable o del nombre que se les dé, sino de su realidad y de su origen legal o contractual (inversión), como en este caso](http://www.javeriana.edu.co/personales/hbermude/Novitas313/FileNovitas313/CE17187-2011.docx)-"

[Las instrucciones contables que emita el Superintendente Nacional de Salud no pueden desconocer las disposiciones adoptadas por el Contador General](http://www.javeriana.edu.co/personales/hbermude/Novitas318/FileNovitas318/CE19801-2011.docx)

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[EL TÉRMINO DE CADUCIDAD PARA QUE LA JUNTA CENTRAL DE CONTADORES IMPONGA SANCIONES DISCIPLINARIAS ES DE TRES AÑOS](http://www.javeriana.edu.co/personales/hbermude/Novitas326/FileNovitas326/CEPSP00028-2011.mht)

[NO PUEDEN ATRIBUIRSE AL REVISOR FISCAL RESPONSABILIDADES FISCALES QUE NO CORRESPONDEN A LA NATURALEZA DE SU CARGO](http://www.javeriana.edu.co/personales/hbermude/Novitas327/FileNovitas327/CEPFB00307-2011.htm)

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Consejo Técnico de la Contaduría Pública

[Propuesta de normas de contabilidad e información financiera para la convergencia hacia Estándares Internacionales](http://www.ctcp.gov.co/sites/default/files/Propuesta%20de%20las%20normas%20para%20discusi%C3%B3n%20p%C3%BAblica%2010%20de%20octubre_2.pdf)

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[085-483-TRATAMIENTO PENSIONES VOLUNTARIAS.pdf](http://www.ctcp.gov.co/sites/default/files/085-483-TRATAMIENTO%20PENSIONES%20VOLUNTARIAS.pdf)

[087-2011-ASEGURAMIENTO DE INFORMACION EN EL SECTOR PUBLICO.pdf](http://www.ctcp.gov.co/sites/default/files/087-2011-ASEGURAMIENTO%20DE%20INFORMACION%20EN%20EL%20SECTOR%20PUBLICO.pdf)

[089-2011-LIBRO DE INVENTARIOS Y BALANCE.pdf](http://www.ctcp.gov.co/sites/default/files/089-2011-LIBRO%20DE%20INVENTARIOS%20Y%20BALANCE.pdf)

[1054- INHABILIDAD CONTADOR Y DIRECTOR FINANC. Y ADMITIVO.pdf](http://www.ctcp.gov.co/sites/default/files/154-%20INHABILIDAD%20CONTADOR%20Y%20DIRECTOR%20FINANC.%20Y%20ADMITIVO.pdf)

[54-352 -CONTROL FISCAL - EN EL SECTOR PUBLICO.pdf](http://www.ctcp.gov.co/sites/default/files/54-352%20-CONTROL%20FISCAL%20-%20EN%20EL%20SECTOR%20PUBLICO.pdf)

[80-551 -CONTABILIZACION PASIVOS INEXISTENTES.pdf](http://www.ctcp.gov.co/sites/default/files/80-551%20-CONTABILIZACION%20PASIVOS%20INEXISTENTES.pdf)

[82-552 -UTILIZACION DEL FONDO PARA IMPREVISTOS EN P.H..pdf](http://www.ctcp.gov.co/sites/default/files/82-552%20-UTILIZACION%20DEL%20FONDO%20PARA%20IMPREVISTOS%20EN%20P.H..pdf)

[92-549 - TRATAMIENTO CONTABLE BIENES MUEBLES E INMUEBLES TRANSFERIDOS CON EL OBJETO DE SER VENDIDOS.pdf](http://www.ctcp.gov.co/sites/default/files/92-549%20-%20TRATAMIENTO%20CONTABLE%20BIENES%20MUEBLES%20E%20INMUEBLES%20TRANSFERIDOS%20CON%20EL%20OBJETO%20DE%20SER%20VENDIDOS.pdf)

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Contaduría General de la Nación

[RECONOCIMIENTO CONTABLE DE BIENES DE USO PERMANENTE SIN CONTRAPRESTACIÓN](http://www.javeriana.edu.co/personales/hbermude/Novitas304/FileNovitas304/CGNCP143237-2010.pdf)

[TRATAMIENTO CONTABLE PARA RECONOCER LOS BIENES ADQUIRIDOS POR LOS FONDOS DE SERVICIOS EDUCATIVOS](http://www.javeriana.edu.co/personales/hbermude/Novitas305/FileNovitas305/CGNCP2486-2011.pdf)

[ENTIDADES TERRITORIALES DEBEN REVELAR EN SU INFORMACIÓN CONTABLE LOS RECURSOS QUE TIENEN COMO RESERVA PARA EL PAGO DEL PASIVO PENSIONAL](http://www.javeriana.edu.co/personales/hbermude/Novitas306/FileNovitas306/CGNCP37381-2010.pdf)

[RECONOCIMIENTO DE BIENES DE USO COMÚN Y SIMULTÁNEO EN FORMA PERMANENTE SIN CONTRAPRESTACIÓN](http://www.javeriana.edu.co/personales/hbermude/Novitas306/FileNovitas306/CGNCP3082-2010.pdf)

[RECONOCIMIENTO DE LOS BIENES DE USO PERMANENTE SIN CONTRAPRESTACIÓN CUANDO SE REALIZAN OPERACIONES ENTRE ENTIDADES PÚBLICAS](http://www.javeriana.edu.co/personales/hbermude/Novitas307/FileNovitas307/CGNCP8963-2010.pdf)

[NO PUEDE DISMINUIRSE LA VALORIZACIÓN DE UN BIEN AÚN CUANDO ÉSTE CORRESPONDA A UN MISMO GRUPO DE ACTIVOS](http://www.javeriana.edu.co/personales/hbermude/Novitas307/FileNovitas307/CGNCP2935-2010.pdf)

[LAS PROPIEDADES DE LAS ENTIDADES PÚBLICAS EN DESARROLLO DE ACTIVIDADES PRODUCTIVAS NO ESTÁN DISPONIBLES PARA LA VENTA](http://www.javeriana.edu.co/personales/hbermude/Novitas307/FileNovitas307/CGNCP143275-2010.pdf)

[RECONOCIMIENTO CONTABLE DE EDIFICACIONES ADQUIRIDAS CON EL FIN DE SER DEMOLIDAS PARA LA CONSTRUCCIÓN DE UNA NUEVA SEDE](http://www.javeriana.edu.co/personales/hbermude/Novitas308/FileNovitas308/CGNCP1378-2010.pdf)

[ES RELEVANTE LA INFORMACIÓN CONTABLE PÚBLICA CUANDO ES PROPORCIONADA DE FORMA OPORTUNA A LOS USUARIOS](http://www.javeriana.edu.co/personales/hbermude/Novitas308/FileNovitas308/CGNCP8963-2011.pdf)

[EL DESARROLLO DEL PROCESO CONTABLE PÚBLICO IMPLICA LA OBSERVANCIA DEL RÉGIMEN DE CONTABILIDAD PÚBLICA](http://www.javeriana.edu.co/personales/hbermude/Novitas310/FileNovitas310/CGNCP2997-2010.pdf)

[REPRESENTACIÓN DEL VALOR DE OBLIGACIONES ADQUIRIDAS POR UNA ENTIDAD CONTABLE PÚBLICA EN CUMPLIMIENTO DE SUS FUNCIONES](http://www.javeriana.edu.co/personales/hbermude/Novitas310/FileNovitas310/CGNCP2997-2010.pdf)

[HECHOS FINANCIEROS Y ECONÓMICOS DE UNA ENTIDAD PÚBLICA DEBEN RECONOCERSE EN EL MOMENTO EN QUE SUCEDAN](http://www.javeriana.edu.co/personales/hbermude/Novitas311/FileNovitas311/CGNCP2097-2011.doc)

[LOS DIFERENTES HECHOS FINANCIEROS Y ECONÓMICOS DEBEN RECONOCERSE EN EL MOMENTO EN QUE SUCEDAN](http://www.javeriana.edu.co/personales/hbermude/Novitas313/FileNovitas313/CGNCC2238-2011.doc)

[RECONOCIMIENTO DE INVERSIONES PATRIMONIALES EN ENTIDADES NO CONTROLADAS](http://www.javeriana.edu.co/personales/hbermude/Novitas313/FileNovitas313/CGNCP2261-2011.docx)

[PARA EFECTOS DE RECONOCIMIENTO CONTABLE SE APLICARÁ COMO REGLA GENERAL EL COSTO HISTÓRICO](http://www.javeriana.edu.co/personales/hbermude/Novitas314/FileNovitas314/CGNCP152327-2011.doc)

[LAS NOTAS A LOS ESTADOS CONTABLES BÁSICOS PERMITEN REVELAR UNA VISIÓN GLOBAL DE LA ENTIDAD CONTABLE PÚBLICA](http://www.javeriana.edu.co/personales/hbermude/Novitas315/FileNovitas315/CGNCP151744-2011.doc)

[CONSTITUYEN ACTIVOS NO EXPLOTADOS AQUELLOS BIENES QUE NO SON OBJETO DE USO EN DESARROLLO DE LAS FUNCIONES DEL COMETIDO ESTATAL](http://www.javeriana.edu.co/personales/hbermude/Novitas316/FileNovitas316/CGNCP15255-2011.doc)

[PROCEDIMIENTO CONTABLE PARA EL RECONOCIMIENTO DE LAS ACTIVIDADES REALIZADAS CONJUNTAMENTE POR ENTIDADES PÚBLICAS](http://www.javeriana.edu.co/personales/hbermude/Novitas316/FileNovitas316/CGNCP151328-2011.doc)

[MÉTODOS Y CRITERIOS CONTABLES ACEPTADOS PARA ESTABLECER EL VALOR DE LA PROVISIÓN](http://www.javeriana.edu.co/personales/hbermude/Novitas318/FileNovitas318/CGNCP152476-2011.docx)

[CONTABILIZACIÓN DE OBLIGACIONES ORIGINADAS EN SITUACIONES JURÍDICAS NO DEFINIDAS DURANTE PROCESOS DE LIQUIDACIÓN DE NEGOCIOS FIDUCIARIOS](http://www.javeriana.edu.co/personales/hbermude/Novitas319/FileNovitas319/CGNCP151506-2011.docx)

[CORRECCIÓN DE ESTADOS CONTABLES DE PERÍODOS ANTERIORES](http://www.javeriana.edu.co/personales/hbermude/Novitas319/FileNovitas319/CGNCP151589-2011.docx)

[UN ACTIVO INTANGIBLE PRODUCE BENEFICIOS ECONÓMICOS FUTUROS PARA UNA ENTIDAD CUANDO ESTÁ EN LA CAPACIDAD DE GENERAR INGRESOS](http://www.javeriana.edu.co/personales/hbermude/Novitas320/FileNovitas320/CGNCP152311-2011.docx)

[RECONOCIMIENTO CONTABLE DE EROGACIONES EN QUE INCURRA UNA ENTIDAD PÚBLICA EN LA ADQUISICIÓN DE FRANQUICIAS](http://www.javeriana.edu.co/personales/hbermude/Novitas321/FileNovitas321/CGNCP152554-2011.docx)

[RECONOCIMIENTO DEL IMPUESTO AL PATRIMONIO POR PARTE DE LAS ENTIDADES PÚBLICAS](http://www.javeriana.edu.co/personales/hbermude/Novitas321/FileNovitas321/CGNCP152452-2011.docx)

[LOS BIENES Y DERECHOS RECIBIDOS DE OTRAS ENTIDADES CONTABLES PÚBLICAS SE RECONOCEN COMO PATRIMONIO PÚBLICO INCORPORADO](http://www.javeriana.edu.co/personales/hbermude/Novitas323/FileNovitas323/CGNCP152863-2011.docx)

[ACTUALIZACIÓN DEL VALOR DE LAS PROPIEDADES, PLANTA Y EQUIPO DE UNA ENTIDAD PÚBLICA](http://www.javeriana.edu.co/personales/hbermude/Novitas323/FileNovitas323/CGNCP152547-2011.docx)

[CONTABILIZACIÓN DE BIENES, DERECHOS Y OBLIGACIONES ORIGINADOS EN SITUACIONES JURÍDICAS NO DEFINIDAS EN LA LIQUIDACIÓN DE NEGOCIOS FIDUCIARIOS](http://www.javeriana.edu.co/personales/hbermude/Novitas324/FileNovitas324/CGNCP151506-2011.docx)

[EN LA CONTABILIDAD PATRIMONIAL SE RELACIONAN LOS RESULTADOS Y LOS FLUJOS DE RECURSOS DE UNA ENTIDAD PÚBLICA](http://www.javeriana.edu.co/personales/hbermude/Novitas325/FileNovitas325/CGNCP152528-2011.docx)

[RECONOCIMIENTO DE LOS BIENES DE USO PERMANENTE SIN CONTRAPRESTACIÓN RECIBIDOS POR UNA ENTIDAD CONTABLE PÚBLICA](http://www.javeriana.edu.co/personales/hbermude/Novitas326/FileNovitas326/CGNCP151751-2011.docx)

[UN MUNICIPIO NO PUEDE REGISTRAR EL ACTUAL IMPUESTO AL PATRIMONIO PUESTO QUE SU RECONOCIMIENTO SOLO LE ES DABLE A LA DIAN](http://www.javeriana.edu.co/personales/hbermude/Novitas328/FileNovitas328/CGNCP152190-2011.docx)

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Contraloría General de la República

[Guía de Auditoría](http://www.contraloriagen.gov.co/web/guest/boletinprensa?p_p_id=101_INSTANCE_iNa9&p_p_lifecycle=0&p_p_state=normal&p_p_mode=view&p_p_col_id=column-1&p_p_col_pos=2&p_p_col_count=4&_101_INSTANCE_iNa9_struts_action=/asset_publisher/view_content&_101_INSTANCE_iNa9_urlTitle=guia-de-auditoria&_101_INSTANCE_iNa9_type=content&redirect=/web/guest/boletinprensa)

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Corte Constitucional

["(...) En segundo lugar, la Corte encontró que los cargos formulados respecto de la expresión “de los estados financieros” del artículo 4º carecen de especificidad, pertinencia y suficiencia, teniendo en cuenta el amplio margen de configuración del legislador en materia procesal y asuntos económicos. El actor no expone las razones por las cuales la exigencia de estados financieros es un requisito innecesario para el buen desarrollo del proceso de insolvencia y sacrifica de manera desproporcionada derechos fundamentales. Las razones que señala son ambiguas y de mera conveniencia. (...)"](http://190.24.134.68/comunicados/No.%2025%20comunicado%2001%20y%2002%20de%20junio%20de%202011.pdf)

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Dirección de Impuestos y Aduanas Nacionales (DIAN)

[Oficio No 40733](http://www.cijuf.org.co/codian2011/junio/o40733.html) Libros de contabilidad-RUT-Información exógena-Congregaciones religiosas

[Concepto No 74071](http://www.cijuf.org.co/codian2011/septiembre/c74071.html) Competencia para sancionar Contadores Públicos

[Oficio No 69331](http://www.cijuf.org.co/codian2011/septiembre/o69331.html) La DIAN frente a las normas de implementación de las Normas Internacionales de Información Financiera

[Oficio No 69329](http://www.cijuf.org.co/codian2011/septiembre/o69329.html) Criterios a los cuales debe sujetarse la DIAN respecto a la implementación de Normas Internacionales de Información Financiera, y también el Consejo Técnico de la Contaduría Pública

[La DIAN puede remitir las pruebas que la Junta Central de Contadores le solicite, pues por su competencia legal no le es oponible la reserva tributaria](http://www.javeriana.edu.co/personales/hbermude/Novitas323/FileNovitas323/cpto%2069215%202011%20dian%20.pdf)

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Fondo de Garantías de Entidades Cooperativas

[Circular Externa 001](http://servoaspr.imprenta.gov.co/diariop/diario2.pdf?p_tipo=136&p_numero=001&p_fecha=11/07/2011&p_consec=1304885) Reporte de la información contable y financiera de las cooperativas vigiladas por la Superintendencia Financiera de Colombia vía Internet

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Junta Central de Contadores

[ACUERDO No. 013 DE 2011 - 02 DE JUNIO DE 2011 POR EL CUAL SE ADOPTA EL REGLAMENTO INTERNO DEL TRIBUNAL DISCIPLINARIO DE LA JUNTA CENTRAL DE CONTADORES](http://www.jccconta.gov.co/Normatividad/acuerdo_013_de_2011.pdf)

[ACUERDO No. 014 DE 2011 - JULIO 28 DE 2011 POR EL CUAL SE ADOPTA LA GUÍA GENERAL PARA EL TRÁMITE DE LOS PROCESOS DISCIPLINARIOS DE COMPETENCIA DEL TRIBUNAL DISCIPLINARIO DE LA JUNTA CENTRAL DE CONTADORES](http://www.jccconta.gov.co/Normatividad/acuerdo014.pdf)

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Secretaría de Hacienda Bogotá Distrito Especial

[RECONOCIMIENTO CONTABLE DE BIENES PERDIDOS EN UNA ENTIDAD PÚBLICA](http://www.javeriana.edu.co/personales/hbermude/Novitas309/FileNovitas309/SHDCC9564-2011.pdf)

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Superintendencia de la Economía Solidaria (Supersolidaria)

[Formulario Oficial de Rendición de Cuentas SUPERSOLIDARIA RECUERDA FECHAS PARA EL REPORTE DE INFORMACIÓN FINANCIERA DEL PRIMER SEMESTRE](http://www.supersolidaria.gov.co/noticia.php?n=220)

[Resolución 20112500006475 – julio 2011](http://www.supersolidaria.gov.co/data/Res-20112500006475-Modifica_Resqueadiciona-PUC-jul-11.pdf) Por la cual se modifica el artículo 4 de la Resolución 20112500003075 del 2 de mayo de 2011 mediante la cual adiciona y corrige algunas cuentas y subcuentas del Plan Único de Cuentas

[Resolución 20112500003075, mayo 2011](http://www.supersolidaria.gov.co/data/Res-20112500003075-may-11-Modifica-PUC.pdf) Por la cual se adicionan y corrigen algunas cuentas y subcuentas del Plan Único de Cuentas

[Circular 005- 7-sep-2011](http://www.supersolidaria.gov.co/data/CE-005-sep-11-Modificacion%20CBCF-reportes%20de%20informacion.pdf) Modificación capítulos XII y XIV de la Circular Básica Contable y Financiera No. 004 de 2008 – Frecuencia de reportes

A partir de octubre [ORGANIZACIONES DE PRIMER NIVEL DEBEN REPORTAR INFORMACIÓN FINANCIERA MENSUAL](http://www.supersolidaria.gov.co/noticia.php?n=240)

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Superintendencia de Puertos y Transporte

[Resolución 002887](http://www.supertransporte.gov.co/super/phocadownload/Resoluciones/Resolucion%202887%20DE%2013%20JULIO%202011_Definicion_parametros_informacion_contable_financiera.pdf) por la cual se definen los parámetros de la información contable y financiera, que deben presentar los entes vigilados por la Superintendencia de Puertos y Transporte – Supertransporte

[Se amplían los plazos para entregar la Información Contable y Financiera de los Vigilados](http://www.supertransporte.gov.co/super/phocadownload/Resoluciones/Res_3428_de_03_AGO_2011.pdf)

La Superintendencia de Puertos y Transporte recuerda a los vigilados del sector portuario, tránsito y concesiones, que mediante Resolución No.[004929](http://www.supertransporte.gov.co/super/4929_14_octubre_2011.pdf) del 14 de octubre de 2011, se les solicitó enviar el reporte de los ingresos operacionales generados durante el periodo comprendido entre el 1 de enero y el 30 de junio de 2011, debidamente certificados

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Superintendencia de Servicios Públicos Domiciliarios

[INSPECCIÓN, CONTROL Y VIGILANCIA DE LA CONTABILIDAD DE UNA ENTIDAD DE SERVICIOS PÚBLICOS DOMICILIARIOS](http://www.javeriana.edu.co/personales/hbermude/Novitas304/FileNovitas304/SUPERSPDCP020-2011.doc)

[Resolución SSPD-20111300016175](http://servoaspr.imprenta.gov.co/diariop/diario2.pdf?p_tipo=03&p_numero=SSPD-20111300016175&p_fecha=17/06/2011&p_consec=1304490) por la cual se modifica el proceso de convergencia hacia el Modelo General de Contabilidad para Empresas Prestadoras de Servicios Públicos, en convergencia con los estándares internacionales de contabilidad e información financiera de aceptación mundial y se dictan otras disposiciones

[Prestadores deben cargar información contable al SUI- Superservicios](http://www.superservicios.gov.co/home/web/guest/noticias?p_p_id=101_INSTANCE_IF9R&p_p_lifecycle=0&p_p_state=normal&p_p_mode=view&p_p_col_id=column-2&p_p_col_pos=1&p_p_col_count=2&_101_INSTANCE_IF9R_struts_action=/tagged_content/view_content&_101_INSTANCE_IF9R_redirect=/web/guest/noticias&_101_INSTANCE_IF9R_assetId=1733930)

[CONTABILIDAD DE LOS MUNICIPIOS CUANDO PRESTAN DE FORMA DIRECTA DE UN SERVICIO PÚBLICO DOMICILIARIO](http://www.javeriana.edu.co/personales/hbermude/Novitas316/FileNovitas316/SUPERSPDCP107-2011.docx)

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Superintendencia de Sociedades

[Circular Externa 100-000001](http://servoaspr.imprenta.gov.co/diariop/diario2.pdf?p_tipo=136&p_numero=100-000001&p_fecha=23/03/2011&p_consec=1307324) RÉGIMEN DE AUTORIZACIÓN GENERAL EN FUSIONES Y ESCISIONES - INSTRUCCIONES DE TRANSPARENCIA Y REVELACIÓN DE INFORMACIÓN

[CIRCULAR EXTERNA 115-00004](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=41&id=31818&m=td&a=td&d=depend) 03 de Noviembre de 2011 SOLICITUD DE INFORMACIÓN FINANCIERA Y DE PRÁCTICAS EMPRESARIALES (GOBIERNO CORPORATIVO) AÑO 2011

[220-051348](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31338&m=td&a=td&d=depend) Radicación No. 2011- 01- 072559 Informe de gestión / Libro de actas / Derecho de inspección.

[220-051373](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31353&m=td&a=td&d=depend) Requisitos para aprobar la cuenta final de liquidación Modificaciones que incluye la Ley 1429 de 2010.

[220-051367](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31347&m=td&a=td&d=depend) Capital social.

[220-051366](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31346&m=td&a=td&d=depend) Informe de gestión. Es obligación de los administradores Evidenciar el cumplimiento normas propiedad intelectual y derechos de autor.

[220-051364](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31345&m=td&a=td&d=depend) Arbitrios frente al no pago de acciones suscritas

[220-048336](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31325&m=td&a=td&d=depend) Entes obligados a remitir información financiera a la Entidad

[El presupuesto de una compañía no es soporte para el registro mensual de los gastos de mercadeo](http://www.javeriana.edu.co/personales/hbermude/Novitas305/FileNovitas305/co%20115-053418.pdf)

[No es aceptable el avalúo catastral como soporte para respaldar las valorizaciones de los inmuebles](http://www.javeriana.edu.co/personales/hbermude/Novitas305/FileNovitas305/co%20115-053145.pdf)

[Aplicación de las normas internacionales de contabilidad no procede, mientras no haya reglamentación](http://www.javeriana.edu.co/personales/hbermude/Novitas306/FileNovitas306/cpto-220-060559-11.docx)

[EN EL LIBRO DE INVENTARIOS Y BALANCES SE DEBE CONSIGNAR EL BALANCE GENERAL DE CADA EJERCICIO CONTABLE](http://www.javeriana.edu.co/personales/hbermude/Novitas306/FileNovitas306/SUPERSCC2561-2011.docx)

[Consulte el informe resultados de los grupos](http://www.supersociedades.gov.co/web/documentos/EstudiodeGruposEmpresariales_Final%20Jun%2015%202011.pdf)

[Consulte estados financieros consolidados año 2010](http://www.supersociedades.gov.co/web/documentos/BDEFConsolidados2010.xls)

[220-060560](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31415&m=td&a=td&d=depend) Auditoria de hechos ocurridos en períodos anteriores ya dictaminados por otro revisor fiscal

[220-066717](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31466&m=td&a=td&d=depend) Distribución de Dividendos Prima en Colocación

[220-066712](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31465&m=td&a=td&d=depend) Socio capitalista y socio industrial.

[220-066705](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31464&m=td&a=td&d=depend) QUIENES TIENEN DERECHO A LOS DIVIDENDOS DECRETADO POR EL MÁXIMO ÓRGANO SOCIAL DE UNA COMPAÑÍA

[220-066259](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31458&m=td&a=td&d=depend) En qué casos es obligatoria la Revisoría fiscal.

[220-066254](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31455&m=td&a=td&d=depend) Aprobación de estados financieros

[220-066253](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31454&m=td&a=td&d=depend) Usufructo de acciones Pluralidad jurídica Reconstrucción de libros Poder general

[220-066252](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31453&m=td&a=td&d=depend) Causal de disolución de la sociedad por pérdidas.

[220-066249](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31451&m=td&a=td&d=depend) Radicación 2011- 01-125369 Los estados financieros consolidados es una obligación asignada al controlante. Los consorcios escapan a dicha obligación.

[220-066234](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31443&m=td&a=td&d=depend) Liquidación Privada Obligación de tener revisor fiscal una sociedad por acciones

[220-066247](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31425&m=td&a=td&d=depend) Criterio vigente respecto al contrato de mutuo como actividad principal en sociedades del sector real, aplicable a todos los tipos societarios, incluidas las SAS

[220-065892](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31436&m=td&a=td&d=depend) Derecho de inspección- medidas administrativas representación de cuotas de socio fallecido.

[220-065855](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31432&m=td&a=td&d=depend) Sucursal de sociedad extranjera- pago del capital.

[220-051348](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31338&m=td&a=td&d=depend) Radicación No. 2011- 01- 072559 Informe de gestión / Libro de actas / Derecho de inspección.

[220- 060568](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31421&m=td&a=td&d=depend) Corrección de errores en libros de actas

[220-060567](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31420&m=td&a=td&d=depend) Distribución de utilidades Artículo 155 del Código de Comercio, modificado por el artículo 240 de la Ley 222 de 1995.

[220-060559](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31414&m=td&a=td&d=depend) Aplicación normas internacionales de contabilidad

[220-054200](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31408&m=td&a=td&d=depend) Designación de revisor fiscal cuando se llegue al tope de activos y /o ingresos y supresión de este cargo por disminución de los limites.

[220-052763](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31389&m=td&a=td&d=depend) Sociedades de Contadores Públicos Ley 43 de 1990 Objeto Principal.

[La amortización relativa al impuesto al patrimonio y a su sobretasa debe realizarse en forma anual y no mensual durante los años 2011 a 2014](http://www.javeriana.edu.co/personales/hbermude/Novitas309/FileNovitas309/115-068721.pdf)

[Consorcios no están obligados a elaborar, preparar y presentar estados financieros](http://www.javeriana.edu.co/personales/hbermude/Novitas310/FileNovitas310/cpto-220-066249-11.doc)

[LAS SOCIEDADES DE CONTADORES PÚBLICOS NO PUEDEN TENER OBJETO SOCIAL INDETERMINADO](http://www.javeriana.edu.co/personales/hbermude/Novitas310/FileNovitas310/SUPERSCP2763-2011.docx)

[220-060560](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31415&m=td&a=td&d=depend) Auditoria de hechos ocurridos en períodos anteriores ya dictaminados por otro revisor fiscal

[220-066717](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31466&m=td&a=td&d=depend) Distribución de Dividendos Prima en Colocación

[220-066259](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31458&m=td&a=td&d=depend) En qué casos es obligatoria la Revisoría fiscal

[220-066254](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31455&m=td&a=td&d=depend) Aprobación de estados financieros

[220-066253](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31454&m=td&a=td&d=depend) Usufructo de acciones Pluralidad jurídica Reconstrucción de libros Poder general

[220-066252](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31453&m=td&a=td&d=depend) Causal de disolución de la sociedad por pérdidas

[220-066234](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31443&m=td&a=td&d=depend) Liquidación Privada Obligación de tener revisor fiscal una sociedad por acciones

[220-065892](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31436&m=td&a=td&d=depend) Derecho de inspección- medidas administrativas representación de cuotas de socio fallecido.

[220-051348](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31338&m=td&a=td&d=depend) Informe de gestión / Libro de actas / Derecho de inspección

[220- 060568](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31421&m=td&a=td&d=depend) Corrección de errores en libros de actas

[220-060567](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31420&m=td&a=td&d=depend) Distribución de utilidades, Artículo 155 del Código de Comercio, modificado por el artículo 240 de la Ley 222 de 1995

[220-060559](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31414&m=td&a=td&d=depend) Aplicación normas internacionales de contabilidad

[Precisan forma de llevar el libro de inventarios y balances](http://www.javeriana.edu.co/personales/hbermude/Novitas311/FileNovitas311/supersociedades115-072793-14-junio-2011.pdf)

[Registro contable para dividendos derivados de acciones preferenciales u ordinarias es el mismo](http://www.javeriana.edu.co/personales/hbermude/Novitas311/FileNovitas311/cpto-38468-11.docx)

[220-066259](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31458&m=5&a=2011&d=depend) En qué casos es obligatoria la Revisoría fiscal.

[220-078886](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31583&m=td&a=td&d=depend) obligación de los administradores en caso de pérdidas

[220-078876 .](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31580&m=td&a=td&d=depend)INCOMPATIBILIDADES DEL REVISOR FISCAL

[220-077262](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31589&m=td&a=td&d=depend) GRUPO EMPRESARIAL

[220-077258](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31587&m=td&a=td&d=depend) La ejecutabilidad de la estipulación que garantice un dividendo mínimo depende de la existencia de utilidades en el respectivo ejercicio

[220-076474](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31569&m=td&a=td&d=depend) VINCULACIÓN DEL REVISOR FISCAL Y EJERCICIO DE SUS FUNCIONES

[220-072108](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31561&m=td&a=td&d=depend) No existe impedimento para que un ex revisor fiscal sea asociado de una compañía

[220-068710](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31558&m=td&a=td&d=depend) Accionistas con derecho a recibir dividendos decretados por el máximo órgano social

[220-066717](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31466&m=td&a=td&d=depend) Distribución de Dividendos Prima en Colocación

[220-066705](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31464&m=td&a=td&d=depend) QUIENES TIENEN DERECHO A LOS DIVIDENDOS DECRETADO POR EL MÁXIMO ÓRGANO SOCIAL DE UNA COMPAÑÍA

[220-066259](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31458&m=td&a=td&d=depend) En qué casos es obligatoria la Revisoría fiscal.

[220-066254](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31455&m=td&a=td&d=depend) Aprobación de estados financieros

[220-066253](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31454&m=td&a=td&d=depend) Usufructo de acciones Pluralidad jurídica Reconstrucción de libros Poder general

[220-066252](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31453&m=td&a=td&d=depend) Causal de disolución de la sociedad por pérdidas

[220-066249](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31451&m=td&a=td&d=depend) Los estados financieros consolidados es una obligación asignada al controlante. Los consorcios escapan a dicha obligación.

[220-066234](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31443&m=td&a=td&d=depend) Liquidación Privada Obligación de tener revisor fiscal una sociedad por acciones

[220-065892](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31436&m=td&a=td&d=depend) Derecho de inspección- medidas administrativas representación de cuotas de socio fallecido

[220-051348](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31338&m=td&a=td&d=depend) Informe de gestión / Libro de actas / Derecho de inspección.

[Es dable modificar la política relativa a la vida útil de la propiedad, planta y equipo sin autorización de la Supersociedades, afectando los estados financieros en forma prospectiva](http://www.javeriana.edu.co/personales/hbermude/Novitas315/FileNovitas315/115-082459-2011ss.pdf)

[El pago anticipado de la prestación mercantil prevista en el inciso 1º del artículo 1324 del Código de Comercio se registra como gasto y no como pasivo](http://www.javeriana.edu.co/personales/hbermude/Novitas315/FileNovitas315/115-082466-2011ss.pdf)

[220-083969](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31622&m=td&a=td&d=depend) Los estados financieros pueden o no incorporarse en el acta correspondiente. Se transcribe oficio. Exclusión de socios

[220-083958](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31618&m=td&a=td&d=depend) ALGUNOS ASPECTOS RELACIONADOS CON EL AUMENTO DEL CAPITAL SOCIAL DE UNA COMPAÑÍA

[220-083882](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31612&m=td&a=td&d=depend) Designación revisor fiscal en una sociedad en comandita por acciones

[220-083881](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31610&m=td&a=td&d=depend) Utilidades y beneficios de los socios gestores en la sociedad en comandita

[220-083850](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31609&m=td&a=td&d=depend) Para las S.A.S. existe libertad contractual en materia del reparto de utilidades y creación de acciones. Se transcribe oficio

[220-083822](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31606&m=td&a=td&d=depend) ALGUNOS ASPECTOS RELACIONADOS CON LA CONFORMACIÓN DEL CAPITAL SOCIAL DE UNA SOCIEDAD POR ACCIONES SIMPLIFICADA SAS

[220-079939](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31601&m=td&a=td&d=depend) Atribuciones del revisor fiscal en ejercicio de sus funciones

[220-078902](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31599&m=td&a=td&d=depend) Disminución del capital por no pago de los aportes

[220-078898](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31598&m=td&a=td&d=depend) CAPITALIZACIÓN DE LA CUENTA REVALORIZACIÓN DEL PATRIMONIO - CARÁCTER COMERCIAL DE LAS SAS

[220-078896](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31597&m=td&a=td&d=depend) Certificaciones expedidas por revisor fiscal inhabilitado

[Aspectos contables de una fiducia en administración: reconocimiento y valorización de los derechos en fideicomiso](http://www.javeriana.edu.co/personales/hbermude/Novitas319/FileNovitas319/115-092454-2011ss.pdf)

[220-101526](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31712&m=td&a=td&d=depend) REVISOR FISCAL INHABILIDADES Y PROHIBICIONES

[220-091787](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31708&m=td&a=td&d=depend) Sociedad de contadores

[220-091793](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31701&m=td&a=td&d=depend) Derecho de inspección en la sociedad de responsabilidad limitada y consecuencias por su inobservancia

[220-091785](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31698&m=td&a=td&d=depend) Descapitalización de una sociedad Disminución del capital social

[220-088599](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31682&m=td&a=td&d=depend) No existe inhabilidad para que un accionista sea contador de la misma sociedad

[NO EXISTE INHABILIDAD PARA QUE UN ACCIONISTA DE UNA S.A.S. SEA CONTADOR DE LA MISMA SOCIEDAD](http://www.javeriana.edu.co/personales/hbermude/Novitas325/FileNovitas325/SUPERSOSCP88599-2011.docx)

[220-113372](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31788&m=td&a=td&d=depend) CESACIÓN DE FUNCIONES DEL ÓRGANO DE FISCALIZACIÓN DE UNA SOCIEDAD EN LIQUIDACIÓN JUDICIAL

[220-108084](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31767&m=td&a=td&d=depend) En el supuesto de cambio de domicilio, los libros registrados en el domicilio anterior, pueden ser utilizados

[220-105616](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31766&m=td&a=td&d=depend) SOCIEDAD POR ACCIONES SIMPLIFICADA REVISORÍA FISCAL

[220-103309](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31750&m=td&a=td&d=depend) DILIGENCIAMIENTO LIBRO DE REGISTRO DE ACCIONISTAS

[220-103031](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31736&m=td&a=td&d=depend) Sociedad por acciones simplificada - Disminución del capital autorizado

[220-103028](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31734&m=td&a=td&d=depend) Aporte de industria sin estimación de su valor Software

[220-103026](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31731&m=td&a=td&d=depend) Pago de aportes en sociedad de responsabilidad limitada y otros temas

[220-101534](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31715&m=td&a=td&d=depend) Declaratoria de la causal de disolución prevista en los estatutos. Ley 1429 de 2010

[220-129696](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31957&m=td&a=td&d=depend) Es viable el pago de honorarios del contador y del revisor fiscal a través de un tercero.

[220-128084](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31945&m=td&a=td&d=depend) Inscripción de la renuncia del representante legal y del revisor fiscal en el Registro Mercantil como mecanismo para su desvinculación de la compañía ante la imposibilidad de desvincularse con la aceptación de la renuncia por parte del órgano

[220-127743](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31925&m=td&a=td&d=depend) No existe un tratamiento contable específico para obligaciones sometidas a un acuerdo de reestructuración

[220-127570](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31923&m=td&a=td&d=depend) Valor probatorio de los libros de comercio reconstruidos

[220-127554](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31920&m=td&a=td&d=depend) Plazo para subsanar causal de disolución por pérdidas. Ley 1429 de 2010

[220-126603](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31898&m=td&a=td&d=depend) Disminución de capital, mecanismo viable para enervar la causal de disolución por pérdidas

[220-126593](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31893&m=td&a=td&d=depend) Aprobación de los balances de fin de ejercicio cuando la mayoría de los socios por ser directivos de la sociedad, están bajo la prohibición del artículo 185 del Código de Comercio.

[220-121600](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31888&m=td&a=td&d=depend) Inconsistencias entre estados financieros presentados dentro de un proceso licitatorio y aquellos inscritos en el Registro Mercantil

[220-121713](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31886&m=td&a=td&d=depend) Sociedad por acciones simplificada Disminución del capital autorizado capitalización de la prima en colocación

[220-120008](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31869&m=td&a=td&d=depend) Derecho de inspección de socios en las compañías de responsabilidad limitada

[220-117585](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31863&m=td&a=td&d=depend) Revisoría fiscal - Incompatibilidad

[220-113868](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31827&m=td&a=td&d=depend) La reserva legal existente al momento de la transformación, puede ser distribuida entre los socios o accionistas

[220-113860](http://www.supersociedades.gov.co/ss/drvisapi.dll?MIval=sec&dir=45&id=31822&m=td&a=td&d=depend) Mayorías para elección del representante legal y revisor fiscal tratándose de sociedades de responsabilidad limitada Reunión de Segunda Convocatoria

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Superintendencia del Subsidio Familiar

["Presentación de la información contable y financiera y actividades del primer semestre año 2011"](http://200.74.133.222/wps/wcm/connect/a88cd78047ab87b58628be3055f1ecbf/CIR+0016+2011.pdf?MOD=AJPERES)

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Superintendencia Financiera de Colombia

[Resolución 0833](http://www.superfinanciera.gov.co/NormativaFinanciera/Archivos/r0833_11.doc) (Mayo 30). Modifica el Capítulo IV “Metodología de Valoración de Renta Variable” del “Sistema de Proveedor de Información para Valoración de Inversiones”, contenido en el ARTÍCULO SEGUNDO de la Resolución 1822 de 2006

Circular [018](http://www.superfinanciera.gov.co/NormativaFinanciera/Archivos/ce018_11.doc) Imparte instrucciones sobre la valoración de derivados del Banco de la República. [Anexos](http://www.superfinanciera.gov.co/NormativaFinanciera/Archivos/ance018_11.zip)

Circular [019](http://www.superfinanciera.gov.co/NormativaFinanciera/Archivos/ce019_11.doc) Imparte instrucciones sobre la valoración de Fondos Bursátiles [Anexo](http://www.superfinanciera.gov.co/NormativaFinanciera/Archivos/ance019_11.doc)

[Circular Externa 020](http://www.superfinanciera.gov.co/NormativaFinanciera/Archivos/ce020_11.doc) (Mayo 23). Imparte instrucciones sobre la remisión de información financiera por parte de los emisores de valores inscritos en el Registro Nacional de Valores y Emisores – RNVE

[Circular Externa 021](http://www.superfinanciera.gov.co/NormativaFinanciera/Archivos/ce021_11.doc) (Mayo 27). Modifica el numeral 6.2 del Capítulo I de la Circular Básica Contable y Financiera relacionada con la valoración de valores participativos. [Anexos](http://www.superfinanciera.gov.co/NormativaFinanciera/Archivos/ance021_11.zip)

Circular externa [024](http://www.superfinanciera.gov.co/NormativaFinanciera/Archivos/ce024_11.doc) Modifica el Plan Único de Cuentas (PUC) del Mercado de Valores, adoptado mediante la Resolución 497 de 2003, con el fin de adicionar unas subcuentas para registrar las operaciones de contado sobre divisas y se ajusta la proforma F.0000-32 “Control Diario de Posición Propia, Posición Propia de Contado y Posición Bruta de Apalancamiento de los Intermediarios del Mercado Cambiario (IMC) y Posición Cambiaria Global de las EPR” (Formato 230). [Anexos](http://www.superfinanciera.gov.co/NormativaFinanciera/Archivos/ance024_11.zip).

Circular externa [025](http://www.superfinanciera.gov.co/NormativaFinanciera/Archivos/ce025_11.doc) Deroga proformas de la Circular Básica Contable y Financiera.

[Circular Externa 027](http://www.superfinanciera.gov.co/NormativaFinanciera/Archivos/ce027_11.doc) (Julio 07). Imparte instrucciones relativas a la definición de situaciones de incumplimiento del Capítulo II de la Circular Básica Contable y Financiera (Circular Externa 100 de 1995). [Anexo](http://www.superfinanciera.gov.co/NormativaFinanciera/Archivos/ance027_11.doc).

[Circular Externa 030](http://www.superfinanciera.gov.co/NormativaFinanciera/Archivos/ce030_11.doc) (Julio 22). Incorpora las disposiciones de la Circular Externa 8 de 2007 en el Capítulo XIII de la Circular Básica Contable y Financiera y se ajustan algunas proformas relacionadas con el cálculo del patrimonio técnico y de la relación de solvencia de las sociedades comisionistas de bolsa de valores. [Anexos](http://www.superfinanciera.gov.co/NormativaFinanciera/Archivos/ance030_11.zip)

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