

PROGRAMA **USGAAP**

(PRINCIPIOS DE CONTABILIDAD
GENERALMENTE ACEPTADOS)



PROGRAMA

**MODALIDAD
VIRTUAL**



PROGRAMA USGAAP

(PRINCIPIOS DE CONTABILIDAD
GENERALMENTE ACEPTADOS)



PAGUE LOS
4 MÓDULOS



CPA

ANTES
~~₡ 450.000~~ IVAI
₡ 225.000
INVERSIÓN TOTAL

PRECIO LLEVANDO
SOLO 1 MÓDULO

IVA
₡ 70.000

**PÚBLICO
GENERAL**

ANTES
~~₡ 520.000~~ IVAI
₡ 300.000
INVERSIÓN TOTAL

IVA
₡ 90.000

MODALIDAD
VIRTUAL

PARA MÁS INFORMACIÓN: ☎ 2297-0045 EXT 128-123-121-120.



desarrollo.profesional@ccpa.or.cr



elearningccpa.or.cr



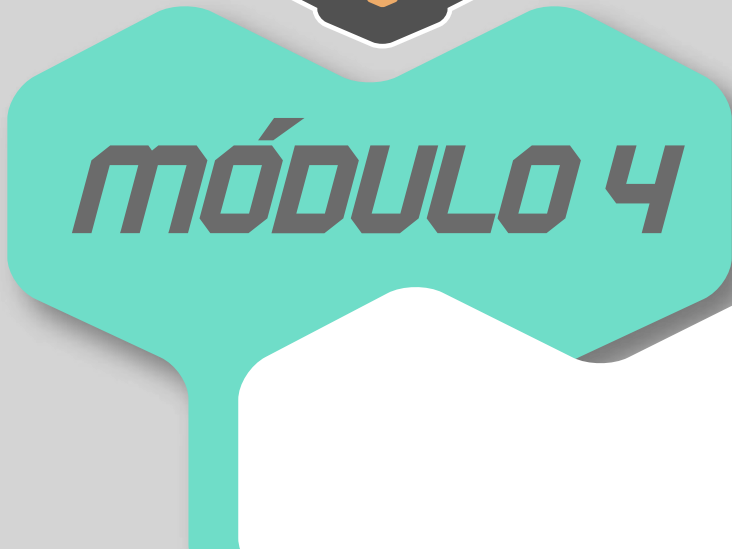
- ✚ ***105 Generally Accepted Accounting Principles Presentation***
- ✚ ***205 Presentation of Financial Statements***
- ✚ ***210 Balance Sheet***
- ✚ ***215 Statement of Shareholder Equity***
- ✚ ***225 Income Statement***
- ✚ ***230 Statement of Cash Flows***
- ✚ ***235 Notes to Financial Statements***
- ✚ ***250 Accounting Changes and Error Corrections***
- ✚ ***275 Risks and Uncertainties***
- ✚ ***280 Segment Reporting***



-  **Assets**
-  **305 Cash and Cash Equivalents**
-  **310 Receivables**
-  **320 Investments—Debt and Equity Securities**
-  **321 Investments—Equity Securities**
-  **323 Investments—Equity Method and Joint Ventures**
-  **325 Investments—Other**
-  **326 Financial Instruments—Credit Losses**
-  **330 Inventory**
-  **340 Other Assets and Deferred Costs**



- ✦ ***350 Intangibles—Goodwill and Other***
- ✦ ***360 Property, Plant, and Equipment***
- ✦ ***Liabilities***
- ✦ ***405 Liabilities***
- ✦ ***410 Asset Retirement and Environmental***
- ✦ ***Obligations***
- ✦ ***420 Exit or Disposal Cost Obligations***
- ✦ ***430 Deferred Revenue***
- ✦ ***440 Commitments***
- ✦ ***450 Contingencies***
- ✦ ***460 Guarantees***
- ✦ ***470 Debt***



- ✚ ***480 Distinguishing Liabilities from Equity***
- ✚ ***505 Equity***
- ✚ ***Revenue***
- ✚ ***606 Revenue from Contracts with Customers***
- ✚ ***610 Other Income***
- ✚ ***Expenses***
- ✚ ***705 Cost of Sales and Services***
- ✚ ***715 Compensation—Retirement Benefits***
- ✚ ***842 Leases***

CONTÁCTENOS:



2297-0045 EXT 128-123-121-120.



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