

**MANUAL DE
CONTABILIDAD GUBERNAMENTAL**



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CONTABILIDAD
GUBERNAMENTAL

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El objetivo del presente libro es proponer aportes que permitan a las pequeñas y medianas empresas Pymes mejorar su organización ya que son las más propensas a muchos riesgos por no contar con adecuados controles internos En este sentido se trata de crear conciencia de los principales aspectos requeridos para la continuidad de estas empresas así mismo su mejoramiento interno la disminución de posibilidades de riesgo de fraudes perdidas económicas y el avance en su responsabilidad social y empresarial A medida que los países de Latinoamérica y el Caribe se integran en la economía global las Pymes de la región enfrentan grandes desafíos competitivos al identificar atraer y movilizar talento humano Con este estudio se pretende alcanzar un panorama actual que pueda dar lugar a una visión de la realidad empresarial en las Pymes que requieren aprovechar las nuevas tecnologías y adaptarse a condiciones de mercado cambiante **Manual del sistema de contabilidad gubernamental** El Salvador. Dirección General de Contabilidad Gubernamental,1992 **La Contraloría General de la República** Universidad de Chile. Departamento de Derecho Público,1977 **Administración pública ecuatoriana** ,1979 Informe de obras del gobierno democrático, presidido por el abogado ... Ecuador,1979

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web taproots and fibrous roots are the two main types of root systems in a taproot system a main root grows vertically downward with a few lateral roots fibrous root systems arise at the base of the stem where a cluster of roots forms a dense network that is shallower than a taproot the growing root tip is protected by a root cap

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web figure pageindex 1 types of root systems in the figure above label any adventitious roots prop roots and storage roots label each system as either netted or taproot except the topmost root system which is an underground stem

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web those who can be underground or above ground these roots are commonly found in grasses banyan trees monstera and other plants fibrous roots and adventitious roots are very similar adventitious roots are those that form from parts of the plant other than the radicle they can grow both underground and above ground

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