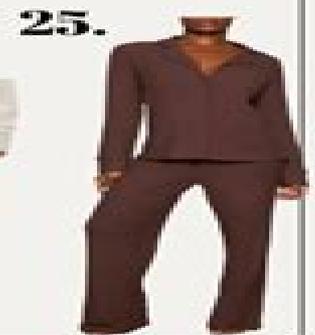


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web junto con el plan general de contabilidad aprobado en 2007 se aprobaron simultáneamente un plan general de contabilidad de pequeñas y medianas empresas pgc de pymes cuya aplicación es opcional para empresas que cumplan determinadas características asimismo el plan general de contabilidad de pymes contiene los

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web el plan general contable pgc aprobado por real decreto 1514 2007 de 16 de noviembre constituye el desarrollo reglamentario en materia de cuentas anuales individuales de la legislación