

Marco de información financiera para pequeñas y medianas empresas. © AICPA

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The Financial Reporting Framework for Small- and Medium-Sized Entities. New York, NY. © American Institute of Certified Public Accountants, Inc., 2013, 188 p.

Those guidelines published by the American Institute of Certified Public Accountants (AICPA) are expected to be more intuitive/reliable for both SME owners and banks, compared to Generally Accepted Accounting Principles (GAAP), which is the accepted framework for large companies in the US. The framework is self-contained and designed as an alternative to GAAP. The task force that developed the framework consisted of professionals with abundant experience serving SMEs. Similar frameworks have been in place in Europe for some time, but good to see that the US is also doing something to simplify accounting for SMEs to deal with financial information opacity, which in turn can lead to better opportunities for growth and increased access to finance for SMEs.

Palabras Clave: Estados Unidos, PYMES, empresas, marco regulatorio, sector privado, información financiera

Clasificación JEL: G24, H54, L11, L26, L52, M21, O54, Y10

- Texto completo