

**2ª
Edición**

MANUAL DE CAPITAL PROPIO TRIBUTARIO

- Determinación, revalorización y sus efectos contables y tributarios
- Incidencia en la determinación del registro de rentas afectas a impuestos finales (RAI)
- Corrección monetaria de activos y pasivos
- Razonabilidad del capital propio tributario
- Desarrollo de ejercicios prácticos

Hugo Contreras Urzúa • Leonel González Silva



CEPET
Editorial

Chile De Manual Tributario

Sebastian Brünink

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