

# Libro Diario Simplificado

Sesión 6

Dr. Franklin Uriol Gonzales

UPAO



## Agenda

- Libro Diario Simplificado
  - ¿Qué es?
  - Rayado
  - Llenado

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## 1. Libro Diario Simplificado

- El libro diario simplificado es un libro a través del cual se pretende que los contribuyentes simplifiquen el riesgo de sus operaciones, llevando un solo libro contable.

# Libro Diario Simplificado Electronico Google Drive

**Padhraic Smyth**



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