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En esta segunda edición de Presupuestos , Teoría y práctica , el autor ha ampliado el tema de presupuestos cotemplando la reingeniería financiera, cuya particularidad estriba en actualizar conceptos que se integran a una disciplina que cada día cobra mayor importancia tanto en el campo de los negocios. Asi mismo esta segunda edición ha sido ampliada con concetos tales como el de la reingeniería(aprender a trabajar de otra manera) , y adicionando nuevos ejercicios al tema de capital de trabajo, que ofrecen diferentes alternativas de estudio en lo referente a proyectos de inversión.

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