

Guayaquil, 02 de mayo 2013

Señores
Miembros de la Junta de Accionistas de
PUBLIARTE S.A.
Ciudad.-

De mis consideraciones:

Tenemos a bien poner en consideración de esta Junta General de Socios y en nuestra calidad de Presidente y Gerente de **PUBLIARTE S.A.**

En nuestro informe en relación con la Administración de la Empresa, durante el ejercicio económico del 1ero. De Enero al 31 de Diciembre del 2012.

Por concepto de ingresos de Servicios De agencias de Publicidad de Enero a Diciembre del 2012 se obtuvo un ingreso de **US 341.919,08(TRESCIENTOS CUARENTA Y UN MIL NOVECIENTOS DIECINUEVE CON 18/100 Dólares)**. Con estos valores se ha cubierto tanto impuestos, sueldos, gastos legales, y otros gastos necesarios para el mantenimiento de los activos fijos y el desenvolvimiento de la empresa.

EL capital Pagado de **PUBLIARTE S.A.** es de **U \$ 800,00 (OCHOSCIENTOS00/100 Dólares Americanos)**. Así mismo se ha cumplido con las Normas Ecuatorianas de Contabilidad (NEC).

Dejamos así informados de nuestra gestión administrativa, agradeciendo por su confianza.



NATALIA BARREIRO BELLETINI
GERENTE GENERAL

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. This is essential for ensuring the integrity of the financial statements and for providing a clear audit trail. The records should be kept in a secure and accessible location, and should be updated regularly.

2. The second part of the document outlines the procedures for handling cash receipts and payments. It is important to ensure that all receipts are properly issued and recorded, and that payments are made in a timely and accurate manner. This helps to prevent errors and fraud, and ensures that the company's cash flow is properly managed.

3. The third part of the document discusses the importance of reconciling the company's books with the bank statements. This process helps to identify any discrepancies between the company's records and the bank's records, and allows for any necessary adjustments to be made. Regular reconciliation is essential for maintaining accurate financial records.

4. The fourth part of the document outlines the procedures for handling fixed assets. It is important to ensure that all fixed assets are properly recorded and valued, and that their depreciation is calculated accurately. This helps to ensure that the company's financial statements reflect the true value of its assets, and allows for the proper allocation of costs over the asset's useful life.

5. The fifth part of the document discusses the importance of maintaining accurate records of all liabilities. This includes both short-term and long-term liabilities, and it is essential to ensure that all liabilities are properly recorded and valued. This helps to ensure that the company's financial statements reflect its true financial position, and allows for the proper management of its debt.

6. The sixth part of the document outlines the procedures for handling payroll. It is important to ensure that all payroll transactions are properly recorded and processed, and that employees are paid accurately and on time. This helps to ensure that the company's financial records are accurate, and that its employees are satisfied with their compensation.

7. The seventh part of the document discusses the importance of maintaining accurate records of all taxes. This includes both income taxes and sales taxes, and it is essential to ensure that all taxes are properly recorded and paid. This helps to ensure that the company is in compliance with all applicable tax laws, and avoids any penalties or interest charges.