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In accounting, gross profit, gross margin, sales profit, or credit sales is the difference between revenue and the cost of making a product or providing a service, before deducting overheads, payroll, taxation, and interest payments. This is different from operating profit (earnings before interest and taxes). Gross margin is the term normally used in the U.S., while gross profit is the more ...

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RESUMEN. El artículo quiere a partir de un recuento crítico de los análisis tradicionales del ROI y del IR dar una mirada analítica a estos indicadores comparándolos entre sí, mirando su alcance e importancia reales, igualmente sus problemas conceptuales y limitaciones.

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