



Sofía y el secreto de las rosas: Un viaje al mundo de las NIIF

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At dawn, Sofía
gathered fresh rose
petals to make
rosewater for
her neighbors.



**One day, while
counting the coins
in her small
wooden box,
Sofía felt confused
about how much
money she had for
more jars, as Nico
watched from the
oak branch.**



Nico glided down gently, offering to help Sofía organize her small business using clear financial standards. Holding a notebook and pencil, the wise owl promised that learning would be simple.





Nico explained that business assets are valuable things a business owns and uses to earn money. Jars, petals, a teapot, and saved coins can all help Sofía make her flower business grow.

Rose
Petals

Lavender
Petals

Daisy
Petals

Saved Coins

Blooms
with Care

Create. Grow. Bloom.



Then, Nico the owl taught her what liabilities are, explaining that liabilities are debts owed to others.

Sofía immediately remembered that she owed three coins to her grandmother for the wicker basket used to collect roses.



Nico Teaches Sofía About Tracking Her Finances

Nico explains, “When you write down every sale and every expense, you can see exactly how your business is doing.”

If your sales are more than your expenses, your business is **growing strong!**”



Track it, check it,
grow it!



Adjusting his glasses, Nico reminded her that honesty and transparency are the most valuable rules when keeping accounts. Recording every number truthfully builds trust and guides smart choices for the future.



CASH BOOK				
Date	Description	Income	Expense	Balance
May 1	Opening Balance			1,000.00
May 5	Sales	500.00	150.00	1,350.00
May 7	Supplies	300.00		1,650.00
May 10	Services		200.00	1,450.00
May 12	Rent	450.00		1,900.00
May 15	Sales			



EXPENSES	
Supplies	150.00
Rent	200.00
Utilities	80.00
Marketing	120.00
TOTAL	550.00

INCOME STATEMENT	
Total Income	1,250.00
Total Expenses	550.00
Net Income	700.00

MONTHLY SUMMARY	
May	
Total Income	1,250.00
Total Expenses	550.00
Net Income	700.00





Little Steps
Big Dreams

My First Ledger

Date	Income	Expense	Balance
May 1	10.00	2.00	8.00
May 2	15.00	3.50	19.50
May 3	7.00	1.50	25.00
May 4	20.00	4.00	41.00
May 5	8.00	2.50	46.50

Sofia keeps her
accounts clear and
orderly.

SAVINGS

KINDNESS

DREAMS

Sofía thanked Nico with a tender hug and gave him a small jar of rose water.

From that day on, their small business filled the town not only with a delicious aroma, but also with the great values of honesty and responsibility.

