

Grand Livre Comptabilite Cours

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ce livre est le support du cours de comptabilité générale dispensé aux élèves de troisième année de l'école des mines de paris ce cours a pour ambition de les décomplexer par rapport à un langage a priori fort abscons et de leur permettre de dialoguer avec les responsables financiers et comptables qu'ils ne manqueront pas de côtoyer dans l'exercice de leurs futures fonctions quelles qu'elles soient dans le même ordre d'idée l'objectif de cet ouvrage est d'offrir à des lecteurs d'horizons variés cadres d'entreprise étudiants de second ou troisième cycles notamment les moyens de décrypter les langages financiers et comptables dont la place est grandissante dans les entreprises ce livre se veut être un manuel synthétique de référence qui est la somme ordonnée des explications données aux élèves au fur et à mesure des besoins pédagogiques et de leurs questions ces dernières étant très diverses et leurs objets de curiosité variés souvent inspirés par l'actualité économique si l'ouvrage n'occulte pas l'émergence des nouvelles normes internationales ni les grands principes de la consolidation il se limite essentiellement aux comptes individuels des entreprises c'est à dire non consolidés il reste donc centré sur le plan comptable général à la française toujours en vigueur pour ces comptes la rigueur et la simplicité relative de ce pcg convient au public et aux objectifs pédagogiques rappelés plus haut

french accounting history new contributions illustrates the lively research activity in the field of accounting and management history in france thus contributing to the dissemination of french research on an international scale based on a collection of diverse papers by french historians in this field which have been presented at various congresses contributing authors give an overview of french accounting the advent of the auditing profession and management control in france this book aims to further strengthen the development of the community and knowledge base of accounting historians not only in france but also internationally this book is based on a special issue of the journal accounting history review

le manuel de comptabilité et audit a été conçu pour préparer l'épreuve n°4 du diplôme supérieur de comptabilité et de gestion dscg grade master m il comprend 18 chapitres conformément au nouveau programme où l'on distingue quatre domaines les opérations de restructuration les normes comptables internationales les comptes de groupe l'audit chacun des problèmes comptables fait l'objet d'explications approfondies mentionnant les sources légales et réglementaires code de commerce pcg ifrs assorties d'encadrés sur les normes en relation avec la question traitée illustrées d'exemples montrant le jeu des comptes et s'il y a lieu l'incidence fiscale le droit comptable au sens le plus large est en permanente évolution cette édition intègre donc la dernière version du plan comptable général des ifrs des normes professionnelles des experts comptables des normes d'exercice professionnel des commissaires aux comptes et des codes de déontologie les dernières évolutions de la doctrine comptable et du cadre normatif de l'ue font l'objet d'un développement exhaustif parallèlement à des rubriques dédiées dans chaque partie de l'ouvrage

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