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10. CAPITAL ET RESERVES

Cours De Comptabilite Generale

Catherine Deffains-Crapsky



Cours De Comptabilite Generale:

Cours de comptabilité générale François Engel, Frédéric Kletz, 2007 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 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 mesure des besoins pédagogiques et de leurs questions ces dernières tant très diverses et leurs objets de curiosité variés souvent inspirés par l'actualité économique Si l'ouvrage ne 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 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

Cours de comptabilité générale Emile Songosongo Nsoko, 2002 *Comptabilité générale* Catherine Deffains-Crapsky, 2006

Nouvelle initiation à la comptabilité générale Basile Ganidis, 2009-01-01 Ce manuel permet d'obtenir des connaissances solides en comptabilité et de comprendre son intérêt Il traite de manière exhaustive des grands principes de la technique comptable en expliquant la logique et la raison d'être des différentes critiques Il fait référence aux exigences des nouvelles normes comptables européennes En illustration d'un cours facilement abordable sont proposés de très nombreux exemples ainsi que des exercices complets corrigés et abondamment commentés

Cours complet de comptabilité rédigé conformément au programme de l'école supérieure de commerce par Joseph Barré Joseph Barré, 1875 *Cours complet de comptabilité*, 1890 *Cours de géographie générale* J. Sottiau, 1876

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