

# PLAN COMPTABLE GÉNÉRAL MAROCAIN

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Édition 2012

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# Livre Plan Comptable Marocain

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Praquin, Béatrice Touchelay**



## **Livre Plan Comptable Marocain:**

**Plan comptable général marocain**, 1993      **Dictionnaire historique de comptabilité des entreprises** Didier Bensadon, Nicolas Praquin, Béatrice Touchelay, 2016-02-28 Plus de quatre vingt contributeurs spécialistes de sciences humaines et sociales droit économie gestion histoire sciences politiques sociologie ont travaillé ensemble pour définir les principales notions et termes comptables qui courent du XVe siècle jusqu'à aujourd'hui. L'ouvrage est destiné à offrir un public varié des non spécialistes.

*L'agent comptable au Maroc* Abdelfettah Bennani, 1998      **Comment lire un bilan** Bureau international du travail, 1988      *Le contrôle fiscal au Maroc* Omar Taouab, 2016 Le système déclaratif adopté par le Maroc dès l'avènement de la réforme fiscale au milieu des années quatre vingt marque la volonté du pays d'adopter une approche de l'impôt fondée sur le consentement volontaire. D'ordinaire c'est le contribuable qui détermine le montant de sa contribution aux charges publiques en déclarant son chiffre d'affaires son revenu ou son résultat fiscal et en s'affranchissant volontairement et spontanément de l'impôt correspondant. Ainsi le contrôle fiscal constitue un moyen essentiel de l'établissement et au maintien d'une concurrence saine entre les entreprises. Cependant il est nécessaire de doter l'administration fiscale de prérogatives même de lui permettre de mener bien cette mission. Toutefois le législateur a cherché à encadrer ce pouvoir de contrôle notamment en accordant aux contribuables diverses garanties spécifiques qui limitent les prérogatives administratives de contrôle. Force est de constater que l'une des préoccupations majeures de la Direction Générale des Impôts DGI est la pratique du contrôle et de vérification de comptabilité tant donner le primordial dans le dispositif fiscal en vigueur. L'ouvrage écrit par un chercheur en droit fiscal se veut pour le contribuable et le praticien un guide précieux. Il analyse les choix offerts il donne des réponses claires et pragmatiques.

**La Moudawana, le nouveau droit de la famille au Maroc** Omar Mounir, 2005 Présente et commente le code de la famille en vigueur au Maroc depuis 2004 la Moudawana qui s'applique aux Marocains mais aussi leurs conjoints travers le monde.

**Le Moci**, 1994      [La comptabilité financière des entreprises au Maroc](#) Ahmed Maaroufi, 1995      *Les Livres de L'année*, 1927      **L'évolution de la fiscalité marocaine depuis l'instauration du Protectorat** Jacques Jouannet, 1953      **Bibliographie générale des sciences juridiques, politiques, économiques et sociales de 1800 à 1925-1926**, 1949      *Bibliographie nationale française*, 1998      **Bibliographie nationale française**, 1998      [Bibliographie générale des sciences juridiques, politiques, économiques et sociales de 1800 à 1925-1926 A.](#) Grandin, 1951      1997,      **Bibliographie générale des sciences juridiques, politiques, économiques et sociales de 1800 à 1925-1926: suppl. Année 1950 A.** Grandin, 1951      **Bulletin d'information du Maroc** Morocco. Résidence générale de la République française au Maroc, 1945      **Collection des centres d'études juridiques**, 1953      [Bibliographie générale des sciences juridiques, politiques, économiques et sociales de 1800 à 1925-26](#), 1951      [Les Livres du mois](#), 1926

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