

L'Essentiel sur le nouveau système comptable financier

Nouveau système comptable financier algérien

Nomenclature des comptes

Ordre Compte Intitulé

1	1	Comptes de capitaux
2	10	Capital, réserves et assimilés
3	101	Capital
4	103	Primes liées au capital social
5	104	Écart d'évaluation
6	105	Écart de réévaluation
7	106	Réserves
8	107	Écart d'équivalence
9	108	Compte de l'exploitant
10	109	Capital souscrit non appelé
11	11	Report à nouveau
12	110	Report à nouveau
13	12	Résultat de l'exercice
14	12010	Valeur ajoutée d'exploitation
15	12020	Excédent brut d'exploitation
16	12030	Résultat opérationnel
17	12040	Résultat financier
18	12050	Résultat ordinaire avant impôts
19	12060	Résultat net des activités ordinaires
20	12070	Résultat extraordinaire
21	12080	Résultat de l'exercice
22	13	Produits et charges différés-hors cycle d'exploit.
23	131	Subventions d'équipement
24	132	Autres subventions d'investissements
25	133	Impôts différés actif
26	134	Impôts différés passif
27	138	Autres produits et charges différés
28	15	Provision pour charges - passifs non courants
29	151	Provisions pour charges (plus d'un an)
30	153	Provisions pour pensions et obligations similaires
31	155	Provisions pour impôts non courants
32	156	Provisions pour renouvellement des immobilisations
33	1580	Autres provisions pour charges - passifs non coura
34	1581	Provisions pour risques (plus d'un an)
35	1585	Provisions pour risques (moins d'un an)
36	16	Emprunts et dettes assimilées
37	161	Titres participatifs

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Hussin A.Rothana



Plan Comptable Ifrs Becompta Be:

Plan Comptable Ifrs Becompta Be: Bestsellers in 2023 The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous compelling novels captivating the hearts of readers worldwide. Lets delve into the realm of popular books, exploring the engaging narratives that have charmed audiences this year. Plan Comptable Ifrs Becompta Be : Colleen Hoover "It Ends with Us" This heartfelt tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover expertly weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can prevail. Plan Comptable Ifrs Becompta Be : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This spellbinding historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids compelling storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Discover the Magic : Delia Owens "Where the Crawdads Sing" This captivating coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens spins a tale of resilience, survival, and the transformative power of nature, entrancing readers with its evocative prose and mesmerizing setting. These bestselling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of engaging stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a brilliant and suspenseful novel that will keep you guessing until the very end. The novel is a warning tale about the dangers of obsession and the power of evil.

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Table of Contents Plan Comptable Ifrs Becompta Be

1. Understanding the eBook Plan Comptable Ifrs Becompta Be
 - The Rise of Digital Reading Plan Comptable Ifrs Becompta Be
 - Advantages of eBooks Over Traditional Books
2. Identifying Plan Comptable Ifrs Becompta Be
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Plan Comptable Ifrs Becompta Be
 - User-Friendly Interface
4. Exploring eBook Recommendations from Plan Comptable Ifrs Becompta Be
 - Personalized Recommendations
 - Plan Comptable Ifrs Becompta Be User Reviews and Ratings
 - Plan Comptable Ifrs Becompta Be and Bestseller Lists
5. Accessing Plan Comptable Ifrs Becompta Be Free and Paid eBooks
 - Plan Comptable Ifrs Becompta Be Public Domain eBooks
 - Plan Comptable Ifrs Becompta Be eBook Subscription Services
 - Plan Comptable Ifrs Becompta Be Budget-Friendly Options
6. Navigating Plan Comptable Ifrs Becompta Be eBook Formats
 - ePub, PDF, MOBI, and More
 - Plan Comptable Ifrs Becompta Be Compatibility with Devices
 - Plan Comptable Ifrs Becompta Be Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Plan Comptable Ifrs Becompta Be
 - Highlighting and Note-Taking Plan Comptable Ifrs Becompta Be
 - Interactive Elements Plan Comptable Ifrs Becompta Be
8. Staying Engaged with Plan Comptable Ifrs Becompta Be

- Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Plan Comptable Ifrs Becompta Be
9. Balancing eBooks and Physical Books Plan Comptable Ifrs Becompta Be
- Benefits of a Digital Library
 - Creating a Diverse Reading Collection Plan Comptable Ifrs Becompta Be
10. Overcoming Reading Challenges
- Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Plan Comptable Ifrs Becompta Be
- Setting Reading Goals Plan Comptable Ifrs Becompta Be
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Plan Comptable Ifrs Becompta Be
- Fact-Checking eBook Content of Plan Comptable Ifrs Becompta Be
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
- Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
- Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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