

Comptabilité financière en IFRS

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Wolfgang Dick et Franck Missonier-Piera



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**Corinne Bessieux, Roger
Dinasquet, Wolfgang Dick, Franck
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Comptabilité financière en IFRS Corinne Bessieux, Roger Dinasquet, Wolfgang Dick, Franck Missonier-Piera, 2018-06-29 Vritable livre de r f rence ce manuel d initiation la comptabilit int gre pleinement les normes comptables internationales les normes IFRS tout en fournissant au lecteur une compr hension des principes fondamentaux de la comptabilit financi re Il offre les cl s pour lire utiliser et d chiffrer les principaux tats comptables et financiers Le r f rentiel retenu est celui des IFRS mais les diff rences ventuelles avec le PCG le plan comptable g n ral fran ais sont mentionn es chaque fois que c est n cessaire Tous les th mes utiles la pr paration la pr sentation et la compr hension des tats financiers en IFRS sont abord s pr sentation des normes du syst me comptable et des principaux tats financiers produits et charges actif courant et non courant moyens de financement fiscalit comptes des groupes analyse financi re etc L ouvrage est tr s richement illustr Chaque notion est accompagn e d extraits de rapports de soci t s en IFRS et d une application montrant les critures comptables et l impact de l op ration sur les tats financiers de l entreprise Les notions cl s sont d finies dans la marge et une s rie d exercices cl t chaque chapitre Il ne requiert pas de connaissance comptable particuli re

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comptables mais les différences ventuelles avec le PCG le plan comptable général français sont mentionnées chaque fois que c'est nécessaire. 2. D. marche pédagogique L'ouvrage est très richement illustré de nombreux exemples concrets illustrent la mise en pratique des principes généraux. Chaque notion quelle que soit sa complexité est accompagnée d'un exemple de numération simple montrant quelle est l'écriture comptable quel est l'impact de l'opération sur les faits financiers de l'entreprise. De nombreux extraits de rapports de sociétés en IFRS Lafarge Nestlé Total PSA illustrent l'ouvrage et permettent de se familiariser avec la lecture des rapports annuels. Chaque chapitre est complété par un résumé et une série d'exercices.

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