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Comptabilité générale. Cours et exercices J Montout, 2002-10-21 *Comptabilité générale & gestion des entreprises* Jean-Jacques Friedrich, 2011-05-01 Cet ouvrage constitue un manuel de référence qui s'appuyant sur de nombreux exemples permet de comprendre le langage les principes et les mécanismes de la comptabilité ainsi que la manière de l'utiliser comme un outil d'analyse et de diagnostic de l'entreprise Il aborde les normes IFRS et la comptabilité anglo saxonne de manière originale et efficace grâce à trois chapitres bilingues français anglais L'étudiant dispose également d'un lexique de 350 mots dans les deux langues *Manuel de comptabilité générale* Paul-Jacques Lehmann, 2010 Ce Manuel de comptabilité générale se veut avant tout didactique expliquant par étapes de difficultés croissantes la technique comptable et montrant par l'intermédiaire d'un cas réel comment une entreprise doit enregistrer dans sa comptabilité l'ensemble des actes qu'elle réalise En effet l'auteur présente les écritures de toutes les opérations qu'une société est susceptible de rencontrer au cours de son existence de sa création l'établissement de ses documents de synthèse opérations aussi bien quotidiennes comme ses achats ses ventes sa paie ses frais généraux les intérêts reçus et versés qu'annuelles amortissements dépréciations paiement de l'impôt sur les sociétés affectation du résultat et qu'exceptionnelles augmentation de capital mission d'emprunt Le lecteur peut suivre ces enregistrements la fois dans le grand livre comptes présentés pour chaque opération et dans le journal reprise de toutes les écritures de manière chronologique dans un document unique A la fin de l'ouvrage est proposée une interprétation financière de la situation de la même société à partir des outils d'analyse les plus utilisés soldes intermédiaires de gestion ratios tableau de financement **Comptabilité approfondie . Livre I** Simon Golstein, 1995 Comptabilité générale Eric

Dumalanède, 2022-01-05 **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'Ecole 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 Economique 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 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 Comptabilité générale et gestion des entreprises Jean-Jacques Friedrich, 2009 Initiation à la comptabilité générale Kermit D. Larson, Michel Légaré, Guy Perron, Université Laval. École de comptabilité, 1996

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