



Comptabilité financière en IFRS (Pearson Education) (French Edition)

Wolfgang Dick, Franck Missonier-Piera

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Comptabilité financière en IFRS est un manuel d'initiation à la comptabilité qui intègre les nouvelles normes. En 10 chapitres, il aborde tous les thèmes nécessaires à la préparation et à la présentation des états financiers en IFRS : présentation des normes, du système comptable et des principaux états financiers, produits et charges, actif courant et non courant, moyens de financement, tableaux de synthèse, analyse des états... Il ne requiert pas de connaissance comptable particulière. Le référentiel retenu est celui des normes comptables, mais les différences éventuelles avec le PCG (le plan comptable général français) sont mentionnées chaque fois que c'est nécessaire.

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 numérotation simple montrant quelle est l'écriture comptable, quel est l'impact de l'opération sur les états 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.

Cette 3e édition, à jour des dernières normes, propose de nouveaux développements sur l'analyse financière, les instruments financiers et les activités de couvertures ainsi que sur la présentation des comptes et du chiffre d'affaires. Elle propose également 2 nouveaux chapitres dédiés respectivement au Tableau de Flux de Trésorerie et à la consolidation.

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