



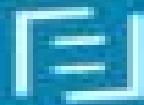
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DSCG 4 - Comptabilité et audit - Manuel et applications - Millésime 2024-2025 Didier Bensadon, Alain Mikol, Vincent Lepèvre, Frédéric Romon, Alain Burlaud, Patrick Crespin, Florian Favreau, 2024-09-18 Conforme au Nouveau PCG 2025 Réglement ANC 2022-06 Il comprend 18 chapitres conformément au nouveau programme où l'on distingue quatre domaines : les opérations de restructuration, les normes comptables internationales, les comptes de groupe et l'audit. Chacun des problèmes comptables fait l'objet d'explications approfondies mentionnant les sources légales et réglementaires. Code de commerce PCG IFRS assorties d'encadrages sur les normes en relation avec la question traitée et illustrées d'exemples montrant le jeu des comptes et si l'il y a lieu l'incidence fiscale. Le droit comptable au sens le plus large est en permanente évolution. Cette édition mise à jour chaque année intègre donc la dernière version du Plan comptable général des IFRS des normes professionnelles des experts comptables, des normes d'exercice professionnel des commissaires aux comptes et des codes de déontologie. Un nouveau développement sur l'information en matière de durabilité permet enfin d'aborder les dernières évolutions de la doctrine comptable et du cadre normatif de l'UE.

Mémento fusions et acquisitions PWC, 2016-06-22 En s'appuyant sur l'expertise et la pratique des auteurs de PwC, le Mémento Fusions Acquisitions 2016 constitue un outil indispensable pour maîtriser les règles complexes des opérations de restructuration. Plus de 900 questions-réponses pour couvrir trois parties complémentaires : 1. Aspects stratégiques et opérationnels, traités par les experts du Pôle Transactions de PwC ; cette partie est rythmée par les cinq étapes du deal continuum et suit l'ordre chronologique auquel une entreprise est confrontée au cours d'un processus de fusions acquisitions. Elle intègre également un chapitre sur les spécificités des acquisitions internationales, pays développés et pays émergents. 2. Comptes sociaux et résultat fiscal, traités par les auteurs du Mémento Comptable ; cette partie présente l'incidence sur les comptes sociaux et le résultat fiscal des opérations de restructuration, fusions, apports partiels d'actif, apports, cessions, transmissions universelles de patrimoine, scissions, etc. Illustré de nombreux exemples pratiques, des critères comptables, passer et des retraitements fiscaux effectués, elle est à jour des dernières nouveautés et intègre les règles comptables de l'ANC relatives à l'affectation et l'amortissement du mali technique de fusion. 3. Comptes consolidés en normes IFRS, traités par les auteurs du Mémento IFRS ; cette partie présente l'incidence sur les comptes consolidés IFRS des différentes transactions, accords signés et options prises de contrat, partenariats d'influence, notable calls, puts, etc. Elle est à jour de l'actualité de l'année résultant des décisions de l'IASB de l'IFRS Interpretations Committee et de l'ESMA des recommandations de l'AMF ou encore des problématiques issues de la pratique. À jour au 1er avril 2016.

IFRS PWC, Olivier Schérer, Cécile Saint Jean, 2015-09-09 En s'appuyant sur l'expertise et la pratique des auteurs de PwC, le Mémento IFRS 2016 vous accompagne dans la pratique quotidienne des IFRS. Maîtriser l'essentiel des IFRS avec plus de 40 essentiels de la norme pour une approche synthétique. Résoudre les difficultés pratiques d'application des IFRS avec plus de 1 300 questions-réponses, des commentaires et de nombreux exemples pour expliquer et illustrer la comptabilisation, la pr

sentation et l information des éléments des états financiers des spécificités sectorielles assurances agriculture et les IFRS pour PME le contexte réglementaire et ses évolutions les divergences France IFRS majeures plus de 60 Accompagner la transition aux nouvelles normes sur la reconnaissance du revenu IFRS 15 et les instruments financiers IFRS 9 d application obligatoire en 2018 avec un Essentiel pour chacune et plus de 50 questions et réponses pour apprendre les changements majeurs estimer les impacts financiers et les conséquences sur votre organisation afin de mettre en œuvre dès que possible votre projet de transition A jour au 1er juin 2015 **PWC MANUAL OF ACCOUNTING IFRS FOR THE UK 2014 PACK.** PWC.,2013

Manual of Accounting Narrative Reporting 2016 PwC,2016-01-29 UK companies are governed by legal and other regulatory requirements impacting elements of financial statements that are common to users of both IFRS and UK GAAP These are often referred to as the front half of the financial statements Written by PwC's UK Assurance Risk and Quality team the manual includes practical advice based on PwC's work advising clients partners and staff The book will be of particular interest to finance directors accountants legal practitioners company administrators financial advisors and auditors This year's edition provides guidance for UK quoted companies on the front half of financial statements including many illustrations and examples **PWC IFRS REPORTING 2014 PACK.** PWC.,2013 **Manual of Accounting**

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Manual of Accounting IFRS 2015 Supplement PwC,2015-12-23 Written by PricewaterhouseCoopers PwC this 2015 supplement should be read in conjunction with the Manual of Accounting IFRS 2015 PACK ISBN ISBN 978 1 78043 811 5 which is the definitive guide to International Financial Reporting Standards IFRS for those reporting outside of the UK NOTE In North America this guide will be of relevance to Canada which has adopted IFRS accounting standards but not to the US which uses US Generally Accepted Accounting Principles GAAP The supplement provides complementary guidance on how to prepare financial statements in accordance with the IFRS and amendments to the IFRS issued by the International Accounting Standards Board IASB as of September 30 2015 Key updates included in the supplement are IFRS 9 classification and measurement IFRS 9 impairment IFRS 9 hedge accounting IFRS 15 revenue an appendix to the illustrative accounts for IFRS 9 financial instruments an appendix to the illustrative accounts for IFRS 15 revenue from contracts with customers a summary of minor changes to the existing chapters in the manual Subject Accounting Finance Tax Law

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