

Grand Livre Comptabilite Cours

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ce livre est le support du cours de comptabilité générale dispensé aux élèves de troisième année de l'école 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 à 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 à mesure des besoins pédagogiques et de leurs questions, ces dernières étant très diverses et leurs objets de curiosité variés, souvent inspirés par l'actualité économique. 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 à la française, toujours en vigueur pour ces comptes. La rigueur et la simplicité relative de ce PCG conviennent au public et aux objectifs pédagogiques rappelés plus haut.

la liste exhaustive des ouvrages disponibles publiés en langue française dans le monde, la liste des éditeurs et la liste des collections de langue française.

French accounting history: new contributions illustrates the lively research activity in the field of accounting and management history in France, thus contributing to the dissemination of French research on an international scale. Based on a collection of diverse papers by French historians in this field, which have been presented at various congresses, contributing authors give an overview of French accounting, the advent of the auditing profession, and management control in France. This book aims to further strengthen the development of the community and knowledge base of accounting historians, not only in France but also internationally. This book is based on a special issue of the journal *Accounting History Review*.

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