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méthodes et processus

La pratique de la consolidation avec des
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**CONSOLIDATION DES FILIALES La mise
en équivalence _ Consolidation des
comptes les retraitements**

d'homogénéisation en consolidation La
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2_Pourcentage de contrôle et d'intérêt

*Qu'est-ce que la consolidation des
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L'essentiel de la Consolidation des comptes est une synthèse rigoureuse, pratique et à jour de l'ensemble des connaissances que le lecteur doit avoir. Public visé : Etudiants des cursus universitaires de gestion et des IAE

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Ce manuel est principalement destiné aux étudiants qui préparent l'UE 4 « Comptabilité et audit » du DSCG (Diplôme supérieur de comptabilité et gestion). Il s'adresse également aux étudiants des formations universitaires qui ont inclus la Consolidation des comptes dans leur programme (Master CCA, par exemple) ainsi qu'aux étudiants des Ecoles supérieures de gestion et de ...

Consolidation des comptes - Comptes de groupe - Manuel et ...

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La consolidation des comptes selon les IFRS | De Boeck ...

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Comptabilité et audit - MANUEL ET APPLICATIONS

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3.2 - Référentiel comptable, modalités de consolidation, méthodes et règles d'évaluation . 3.3 - Informations

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3.4 - Comparabilité des comptes: 3.5 - Informations sur les postes du bilan et du compte de résultat présentant des particularités au niveau consolidé

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Il n'y a pas beaucoup de livres publiés traitant de la consolidation en normes IFRS; un très bien je trouve: La consolidation des Comptes de Dominique Mesplé-Lassalle. Complet et récent donc incluant IFRS 3 de 2008 sur le goodwill complet. En plus le livre compare avec les normes françaises.

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