

# Grand Livre Comptabilité Cours

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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 convient au public et aux objectifs pédagogiques rappelés plus haut

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