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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 convient au public et aux objectifs pédagogiques rappelés plus haut

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