

DROIT SOCIAL

par Grégory Lachaise

Unité d'enseignement 3 du DCG

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Droit Social Ue Dcg Corrig

**Maryse Ravat, Marie-Paule
Schneider, Alain Burlaud, Pascal
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Tout le DCG 3 - Droit social Maryse Ravat, Marie-Paule Schneider, Alain Burlaud, Pascal Houcke, 2016-02-24 Tout le programme de l'UE 3 Droit social sous forme de fiches m m s s entra ner l preuve exercices corrig s QCM de validation conseils et m thode sujets corrig s et comment s **Tout le DCG 2 - Droit des sociétés** Françoise Rouaix, Alain Burlaud, 2016-02-24 Tout le programme de l'UE 2 Droit des soci t s sous forme de fiches m m s s entra ner l preuve exercices corrig s QCM de validation conseils et m thode sujets corrig s et comment s Comptabilité approfondie - DCG 10 - Manuel et 184 applications corrigées - Édition 2025/2026 Chérif-Jacques Allali, 2025-07-25 Ce manuel a t con u pour les tudians qui pr parent l'UE 10 Comptabilit approfondie du DCG Dipl me de Comptabilit et de Gestion et pour ceux qui suivent des formations universitaires ou un enseignement de comptabilit financi re dans des Ecoles sup rieures de Commerce et de Gestion Il s adresse galement aux tudians qui pr parent le DSCG Dipl me Sup rieur de Comptabilit et de Gestion et qui souhaitent r viser tous les chapitres du cours de comptabilit approfondie du DCG pour tre en mesure d aborder l tude de la partie Comptes de groupe consolidation des comptes de l'UE 4 Comptabilit et audit du DSCG Cet ouvrage a pour objet de pr senter toutes les parties du programme de l preuve de Comptabilit approfondie du DCG par th mes De nombreux exemples et 184 applications corrig es sont propos s pour d finir tudier et illustrer les principes comptables les r gles et les m thodes comptables applicables aux comptes individuels en France En compl ment deux chapitres hors programme du DCG ont t ajout s pour aborder l tude du p rim tre de consolidation et une introduction la consolidation des comptes dans le cadre du r glement ANC 2020 01 relatif aux comptes consolid s les chapitres 40 et 41 sont au programme de l'UE 4 Comptabilit et audit du DSCG mais pas celui de l'UE 10 du DCG Les textes officiels auxquels cet ouvrage fait r f rence sont principalement extraits du code de commerce partie l gislative et partie r glementaire du r glement ANC 2014 03 relatif au plan comptable g n ral du r glement ANC 2018 06 relatif aux comptes annuels des personnes morales de droit priv but non lucratif du r glement ANC 2020 01 relatif aux comptes consolid s de la doctrine du CNC du CRC de l ANC avis et recommandations et du CNOCP PAS DE MAUVAISE SURPRISE Ce manuel est un ouvrage TOUT en UN le corrig de chaque application ou tude de cas est INCLUS dans ce manuel AVERTISSEMENT Le contenu de ce cours de comptabilit les exemples propos s et les applications corrig es sont conformes au nouveau PCG qui r sulte de la prise en compte du r glement ANC 2022 06 Les th mes tudi s couvrent tout le programme de Comptabilit approfondie auquel s ajoute en bonus une introduction la partie Comptes de groupe de l'UE 4 du DSCG Comptabilit et audit Chapitre 1 Abandons de cr ances Chapitre 2 Affectation du r sultat Chapitre 3 Amortissement du capital Chapitre 4 Amortissement et d pr ciation des immobilisations corporelles Chapitre 5 Augmentation de capital Chapitre 6 B n fices per us Chapitre 7 Changements comptables Chapitre 8 Charges et produits constat s d avance Chapitre 9 Comptes interm diaires et abonnement des charges et des produits Chapitre 10 Contrat long terme Chapitre 11 D ficit fiscal Chapitre 12 Documents de synth se Bilan Compte de r sultat Annexe Chapitre 13

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Edition 2024/2025 Chérif-Jacques Allali, 2024-09-02 Ce manuel a été conçu pour les étudiants qui préparent l'UE 10 Comptabilité
 approfondie du DCG Diplôme de Comptabilité et de Gestion et pour ceux qui suivent des formations universitaires ou un
 enseignement de comptabilité financière dans des Ecoles supérieures de Commerce et de Gestion Il s'adresse également aux
 étudiants qui préparent le DSCG Diplôme Supérieur de Comptabilité et de Gestion et qui souhaitent réviser tous les chapitres du
 cours de comptabilité approfondie du DCG pour être en mesure d'aborder l'étude de la partie Comptes de groupe consolidation
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 10 du DCG Les textes officiels auxquels cet ouvrage fait référence sont principalement extraits du code de commerce partie
 législative et partie réglementaire du règlement ANC 2014 03 relatif au plan comptable général du règlement ANC 2018 06
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 comptes consolidés de la doctrine du CNC du CRC de l'ANC avis et recommandations et du CNOCP PAS DE MAUVAISE
 SURPRISE Ce manuel est un ouvrage TOUT EN UN le corrigé de chaque application ou étude de cas est INCLUS dans ce
 manuel AVERTISSEMENT Le contenu de ce cours de comptabilité les exemples proposés et les applications corrigées sont
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permettant un approfondissement des mécanismes juridiques dans une approche vivante de la matière des synthèses de cours des applications exigeant une démarche de réflexion d'analyse du sujet ainsi que des QCM Le chapitre final est consacré à la méthodologie Pour vous entraîner à la preuve de l'examen Dans le livre un choix d'exercices progressifs du QCM au cas d'application pour exploiter la réglementation exposée dans le chapitre correspondant tout en exigeant l'apprentissage de savoir faire Sur le site tous les corrigés des applications largement commentés QCM cas commentaires d'arrêts et des exercices complémentaires des fiches mises à jour en cours d'année en fonction de l'actualité

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