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DSCG 4 - Comptabilité et audit - Manuel et applications - Millésime 2024-2025 Didier Bensadon, Alain Mikol, Vincent Lepève, Frédéric Romon, Alain Burlaud, Patrick Crespin, Florian Favreau, 2024-09-18 Conforme au Nouveau PCG 2025 Règlement ANC 2022 06 Il comprend 18 chapitres conformément au nouveau programme où l'on distingue quatre domaines les opérations de restructuration les normes comptables internationales les comptes de groupe l'audit Chacun des problèmes comptables fait l'objet d'explications approfondies mentionnant les sources légales et réglementaires Code de commerce PCG IFRS assorties d'encadrés sur les normes en relation avec la question traitée illustrées d'exemples montrant le jeu des comptes et s'il y a lieu l'incidence fiscale Le droit comptable au sens le plus large est en permanente évolution Cette édition mise jour chaque année intègre donc la dernière version du Plan comptable général des IFRS des normes professionnelles des experts comptables des normes d'exercice professionnel des commissaires aux comptes et des codes de déontologie Un nouveau développement sur l'information en matière de durabilité permet enfin d'aborder les dernières évolutions de la doctrine comptable et du cadre normatif de l'UE

Pratique des normes IFRS - 7e éd. Robert Obert, 2021-07-07 En Europe toutes les sociétés et leurs filiales sont tenues de présenter leurs comptes consolidés conformément aux normes comptables internationales ou IFRS International Financial Reporting Standards Ce guide pratique présente de façon rigoureuse l'essentiel des normes internationales définies par l'IASB Illustré de nombreux exemples concrets cet ouvrage est la bible indispensable pour comprendre maîtriser et mettre en œuvre les normes IAS IFRS Cette 7e édition prend en compte les modifications réglementaires applicables aujourd'hui et prévues jusqu'en 2020 En particulier la transition vers les nouvelles normes IFRS instruments financiers chiffre d'affaires et locations en sera facilitée pour les lecteurs

Pensionsrückstellungen im Zuge eines europäischen Bilanzsteuerrechts Georg Philipp Siebenlist, 2022-05-24 Die Untersuchung widmet sich der Behandlung von Pensionsrückstellungen im Zuge eines harmonisierten europäischen Bilanzsteuerrechts Trotz konkreter Reformüberlegungen wird die steuerliche Behandlung von Pensionsrückstellungen in den bisherigen Überlegungen der Europäischen Kommission nicht nur untergeordnet behandelt sondern zusätzlich durch ein Mitgliedsstaatenwahlrecht relativiert Auf der Basis eines umfassenden Rechtsvergleichs von zehn Mitgliedstaaten der EU entwickelt der Autor einen Regelungsvorschlag der sich in die Ziele zur Harmonisierung der steuerlichen Gewinnermittlung einfügt Die Erkenntnisse lassen sich dabei auch auf die Debatte zur globalen Mindestbesteuerung und deren Umsetzung übertragen

Die Bilanz nach Handels- und Steuerrecht Herbert Brönner, Peter Bareis, Klaus Hahn, Torsten Maurer, Jens Poll, Uwe Schramm, 2016-08-25 Das Standardwerk mit allen Neuregelungen Ob für die Rechnungslegung allgemein für die Erstellung des Einzel oder Konzernabschlusses nach HGB und IFRS oder für die Steuerbilanz und steuerrechtliche Sonderfragen einschließlich Umstrukturierungen Bilanzierungspraktiker schätzen das Handbuch seit vielen Jahren Besonders hilfreich ist die parallele bilanzpostenorientierte Darstellung der drei Bilanzierungsbereiche HGB IFRS und EStG sowie von

rechtsformspezifischen Besonderheiten Im Rahmen der Steuerbilanz werden nicht nur die Durchbrechungen und Abweichungen zur Handelsbilanz dargelegt sondern alle Arten der steuerlichen Gewinnermittlung kommentiert Zahlreiche Beispiele und Checklisten insbesondere zum Anhang sowie bersichten erl utern praxisnah die einzelnen Sachverhalte Mit den j ngsten Konkretisierungen der HGB Vorschriften durch das Bilanzrichtlinie Umsetzungsgesetz BilRUG Zusammenh ngende Darstellung der Konzernrechnungslegung von der Erstkonsolidierung ber die Folgekonsolidierung bis zur Endkonsolidierung Gesonderte Kommentierung der erg nzenden Berichtsinstrumente wie z B Lagebericht und Kapitalflussrechnung Hervorgehobene Darstellung von Erg nzungs und Sonderbilanzen bei Personengesellschaften Wichtige Grundfragen zur Bilanzierung von Umstrukturierungen nach Handels und Steuerrecht Rechtsstand 1 Januar 2016

Bilancio consolidato - IV edizione Chiara Mancini, Annalisa Prencipe, Patrizia Tettamanzi, 2020-03-31 T16:25:00+02:00 Il volume destinato a studenti e professionisti che intendano affrontare il tema della redazione lettura e interpretazione del bilancio consolidato secondo i principi contabili internazionali IAS IFRS La trattazione teorica affiancata da esemplificazioni pratiche risolte e commentate Viene inoltre fornito un confronto con la normativa e i principi contabili nazionali vigenti nonch una disamina delle principali tecniche di analisi e di controllo del bilancio di un gruppo La nuova edizione del testo aggiornata alla luce delle modifiche introdotte dallo IASB dal legislatore nazionale e dall OIC fino ad aprile 2017 In particolare sul fronte internazionale l introduzione dell IFRS 10 ha modificato la nozione di controllo e i criteri di definizione dell area di consolidamento Inoltre l IFRS 11 e l IFRS 12 hanno autonomamente disciplinato le entit a controllo congiunto e gli obblighi di informativa sulle partecipazioni sul fronte nazionale il D Lgs 139 2015 ha modificato il D Lgs 127 1991 quanto a obbligo di redazione del bilancio consolidato area di consolidamento schemi di bilancio e criteri di consolidamento

IFRS PWC,, Olivier Schérer, Cécile Saint Jean, 2015-09-09 En s appuyant sur l expertise et la pratique des auteurs de PwC le M mento IFRS 2016 vous accompagne dans la pratique quotidienne des IFRS Ma triser l essentiel des IFRS avec plus de 40 Essentiel de la norme pour une approche synth tique R soudre les difficult s pratiques d application des IFRS avec plus de 1 300 questions r ponses des commentaires et de nombreux exemples pour expliquer et illustrer la comptabilisation la pr sentation et l information des l ments des tats financiers des sp cificit s sectorielles assurances agriculture et les IFRS pour PME le contexte r glementaire et ses volution les divergences France IFRS majeures plus de 60 Accompagner la transition aux nouvelles normes sur la reconnaissance du revenu IFRS 15 et les instruments financiers IFRS 9 d application obligatoire en 2018 avec un Essentiel pour chacune et plus de 50 questions r ponses pour appr hender les changements majeurs estimer les impacts financiers et les cons quences sur votre organisation afin de mettre en oeuvre d s que possible votre projet de transition A jour au 1e1 juin 2015 **Mémento fusions et acquisitions** PWC, 2016-06-22 En s appuyant sur l expertise et la pratique des auteurs de PwC le M mento Fusions Acquisitions 2016 constitue un outil indispensable pour ma triser les r gles complexes des op rations de restructuration Plus de 900 Questions R ponses pour couvrir trois parties compl mentaires

1 Aspects stratégiques et opérationnels Rédigé par les experts du P le Transactions de PwC cette partie est rythmée par les cinq tapes du deal continuum et suit l'ordre chronologique auquel une entreprise est confrontée au cours d'un processus de fusions acquisitions Elle intègre également un chapitre sur les spécificités des acquisitions l'international pays développés et pays émergents 2 Comptes sociaux résultat fiscal contrôle et information Rédigé par les auteurs du Manuel Comptable cette partie présente l'incidence sur les comptes sociaux et le résultat fiscal des opérations de restructuration fusions apports partiels d'actif apports cessions transmissions universelles de patrimoine scissions etc Illustrée de nombreux exemples pratiques des critiques comptables passer et des retraitements fiscaux effectuer elle est jour des dernières nouveautés et intègre les règles comptables de l'ANC relatives l'affectation et l'amortissement du mali technique de fusion 3 Comptes consolidés en normes IFRS Rédigé par les auteurs du Manuel IFRS cette partie présente l'incidence sur les comptes consolidés IFRS des différentes transactions accords signés et options prises de contrôle partenariats influence notable calls puts Elle est jour de l'actualité de l'année résultant des décisions de l'IASB de l'IFRS Interpretations Committee de l'ESMA des recommandations de l'AMF ou encore des problématiques issues de la pratique À jour au 1er avril 2016 **IFRS für Banken** Katja Barz, 2017

IFRS PWC, Claude Lopater, 2013-07-17 Cette sixième édition du Manuel IFRS facilite la compréhension des problématiques générales des IFRS la maîtrise des aspects complexes de leur application et l'anticipation des nouvelles normes IFRS applicables après 2013 Maîtriser les IFRS d'aujourd'hui Prs de 1 400 Questions Réponses IFRS jour de toutes les nouveautés au 1er avril 2013 couvrent les thèmes majeurs les IFRS aujourd'hui les IFRS applicables aux comptes 2013 les IFRS de demain les thèmes essentiels de la comptabilisation des éléments des états financiers principes fondamentaux consolidation produits impôts retraites stock options et autres avantages actifs autres passifs instruments financiers présentation des états financiers IFRS informations financières des spécificités sectorielles assurances agriculture et la norme IFRS pour PME Avec notamment une présentation détaillée des nouvelles normes applicables pour la première fois en 2013 IFRS 13 Evaluation la juste valeur et IAS 19 rvis e Avantages du personnel Toutes les réponses font l'objet de commentaires argumentés et détaillés avec des références systématiques aux normes IFRS et de nombreux exemples pratiques Et mieux anticiper les IFRS de demain Les nouvelles normes majeures relatives la consolidation IFRS 10 IFRS 11 IFRS 12 IAS 28 rvis e concernent notamment la notion de contrôle les partenariats joint ventures et joint opérations ou encore les informations fournir sur ces participations Ces nouvelles normes entreront en vigueur obligatoirement en 2014 mais peuvent d'ores et déjà être appliquées par anticipation dans les comptes IFRS 2013 Pour analyser leurs impacts et intégrer ces nouveautés dans vos opérations de demain

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