

DESCF

Épreuve n°1



Synthèse droit et comptabilité

CAS PRATIQUES

- 8 études de cas
- Énoncés et corrigés

Laurent LIAGRE
Marie-Pierre MAIRESSE
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Synthase Droit Et Comptabilita Descf Numaro 1 Cas Pratiques

**Laurent Liagre,Robert Obert,Marie-
Pierre Mairesse**



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Totalement conforme aux programmes officiels de l'expertise comptable cet ouvrage permet une préparation efficace aux examens de l'épreuve DESCF n°1 Destin aux candidats au DESCF ainsi qu'aux étudiants de l'enseignement supérieur de gestion cet ouvrage de Cas pratiques constitue un outil de travail réellement utile et efficace Chaque étude de cas présente en effet un nonc b ti sur le modèle exact des sujets d'examen un corrigé détaillé et précis dont le développement fait le point sur certains aspects du programme un repérage des thèmes proposés Les huit études se complètent de sorte couvrir l'ensemble du programme et chacune d'entre elles en aborde systématiquement les quatre parties opérations courantes de l'entreprise opérations affectant les structures et les groupes de sociétés audit et commissariat aux comptes aspects internationaux du droit et de la comptabilité Parfaitement adaptés tous ceux qui veulent s'entraîner se perfectionner ou réviser des connaissances les Cas pratiques de Synthèse droit et comptabilité s'adressent tout particulièrement aux candidats de l'épreuve n°1 du DESCF Ils complètent les Manuels tomes 1 et 2 de Robert Obert publiés dans la même collection mais peuvent parfaitement être utilisés de façon indépendante

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corrigés développés et entièrement actualisés Les thèmes abordés sont les suivants le droit et la comptabilité des opérations courantes créations d'entreprise opérations financières investissements et désinvestissements constatation des charges et des produits affectation des résultats variations des capitaux propres difficultés des entreprises contrâmes et contentieux fiscaux infractions pénales le droit et la comptabilité des opérations affectant les structures et les groupes de sociétés opérations de mise en société prise de contrôle fusion scission apport partiel d'actif comptes consolidés fiscalité des groupes Cet ouvrage présente la première partie du programme de l'épreuve du DESCF n°1 il est complété par le manuel Synthèse droit et comptabilité 2 Audit et commissariat aux comptes Aspects internationaux du même auteur et dans la même collection *DESCF 1 Manuel et applications Synthèse droit et comptabilité* Robert Obert, 2006 Totalelement conforme aux programmes officiels de l'expertise comptable cet ouvrage permet une préparation efficace aux examens de l'épreuve DESCF n°1 Destin aux candidats au DESCF ainsi qu'aux étudiants de l'enseignement supérieur de gestion cet ouvrage de la collection Expert Sup vous permettra d'acquies facilement des connaissances théoriques et pratiques d'utiliser efficacement ces connaissances grâce à 20 études de cas de contrôler sérieusement la progression de vos connaissances tous les cas sont en effet accompagnés de corrigés développés et entièrement actualisés Les thèmes abordés sont les suivants l'audit et le commissariat aux comptes cadre de l'audit réglementation professionnelle du commissaire aux comptes missions et normes professionnelles connaissance et analyse des risques valuation du contrôle interne techniques du contrôle externe utilisation des sondages audit et informatique organisation de la mission expression de l'opinion de l'auditeur interventions connexes missions particulières et responsabilité du commissaire aux comptes aspects internationaux du droit et de la comptabilité fiscalité sources des règles comptables présentation des comptes sociaux et consolidés traitement des principaux thèmes comptables audit légal Cet ouvrage présente la seconde partie du programme de l'épreuve du DESCF n°1 il est complété par le manuel Synthèse droit et comptabilité 1 Opérations courantes et opérations affectant les structures et les groupes du même auteur et dans la même collection **DESCF Epreuve N° 1 Synthèse droit et comptabilité.** Robert Obert, 2001-05-18 Totalelement conforme aux programmes officiels de l'expertise comptable cet ouvrage permet une préparation efficace aux examens de l'épreuve DESCF n°1 Destin aux candidats au DESCF ainsi qu'aux étudiants de l'enseignement supérieur de gestion cet ouvrage de la collection Expert Sup vous permettra d'acquies facilement des connaissances théoriques et pratiques d'utiliser efficacement ces connaissances grâce à de nombreuses études de cas de contrôler sérieusement la progression de vos connaissances tous les cas sont en effet accompagnés de corrigés développés et entièrement actualisés Les thèmes abordés sont les suivants le droit et la comptabilité des opérations courantes créations d'entreprise opérations financières investissements et désinvestissements constatation des charges et des produits affectation des résultats variations des capitaux propres difficultés des entreprises contrâmes et contentieux fiscaux infractions pénales le droit et la comptabilité des opérations affectant les structures et les groupes de sociétés opérations de mise en société prise de contrôle fusion scission apport partiel d'actif comptes consolidés

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