

GRAND-LIVRE COMPTABLE au 31/06/2023

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| DATE | LIBELLÉ | DÉBIT | CRÉDIT |
|------------|--|-----------------|-----------------|
| | COMPTE 401 FOURNISSEUR | | |
| 01/06/2023 | Factures Achats Matières Premières | | 500,00 |
| 20/06/2023 | Règlement par virement | 500,00 | |
| 31/06/2023 | Total | 500,00 | 500,00 |
| 31/06/2023 | Solde | 0,00 | 0,00 |
| | COMPTE 411 CLIENT | | |
| 12/06/2023 | Vente de produits finis | 1 200,00 | |
| 29/06/2023 | Règlement client | | 1 200,00 |
| 31/06/2023 | Total | 1 200,00 | 1 200,00 |
| 31/06/2023 | Solde | 0,00 | 0,00 |
| | COMPTE 44566 TVA DÉDUCTIBLE | | |
| 01/06/2023 | Factures Achats Matières Premières | 50,00 | |
| 31/06/2023 | Total | 50,00 | 0,00 |
| 31/06/2023 | Solde | 50,00 | |
| | COMPTE 44571 TVA COLLECTÉE | | |
| 12/06/2023 | Ventes de produits finis | | 200,00 |
| 31/06/2023 | Total | 0,00 | 200,00 |
| 31/06/2023 | Solde | | 200,00 |
| | COMPTE 512 BANQUE | | |
| 31/06/2023 | Virement fournisseur | | 500,00 |
| 31/06/2023 | Règlement client | 1200,00 | |
| 31/06/2023 | Total | 1200,00 | 500,00 |
| 31/06/2023 | Solde | 700,00 | |
| | COMPTE 607 ACHATS DE MARCHANDISES | | |
| 01/06/2023 | Factures Achats Matières Premières | 450,00 | |
| 31/06/2023 | Total | 450,00 | 0,00 |
| 31/06/2023 | Solde | 450,00 | |
| | COMPTE 707 VENTES DE MARCHANDISES | | |
| 12/06/2023 | Vente de produits finis | | 1000,00 |
| 31/06/2023 | Total | 0,00 | 1000,00 |
| 31/06/2023 | Solde | | 1000,00 |
| | TOTAL DU GRAND LIVRE | 1200,00 | 1200,00 |

Livre De Procedure Comptable

Pierre Loueyi



Livre De Procedure Comptable:

Maîtriser le droit et la pratique du système comptable OHADA Jacques Njampiep, 2008 **Réussir les épreuves de comptabilité approfondie** Jose-Come Honore, 2024-01-30 La comptabilité approfondie est une discipline ressource pour la majorité des sciences de gestion et du management La finance le contrôle de gestion et la fiscalité dépendent fondamentalement de la qualité de l'information comptable La réussite aux preuves de toutes ces disciplines suppose une maîtrise des rouages de la comptabilité En proposant aux étudiants de l'enseignement supérieur cette approche progressive synthétique et illustrée de nombreuses applications et cas corrigés cet ouvrage a pour objectif d'accompagner les étudiants de DCG des licences professionnelles des IAE et des écoles de commerce sur la trajectoire de la réussite L'intérêt de cet ouvrage est de présenter tous les aspects de la comptabilité approfondie de façon transversale sans occulter les connaissances de base pour une meilleure préparation des examens et concours Une attention particulière a été attachée aux concours d'inspecteur des finances et des douanes avec une méthodologie et un contenu permettant d'anticiper la gestion financière Cette 2e édition en couleur est enrichie de nombreux schémas et des dernières annales corrigées des sessions 2022 et 2023 inspecteur des finances publiques preuve du DCG

DCG 9 - Introduction à la comptabilité - Manuel - 7e édition - Millésime 2014-2015 Henri Davasse, Michel Parrutte, Alain Burlaud, Sébastien Paugam, 2014-05-28 L'intégralité du programme de la preuve n°9 Introduction la comptabilité du DCG Toutes les connaissances fondamentales de comptabilité financière au travers d'un cours structuré Des fiches de synthèses Des exercices d'application Mise jour des dernières dispositions réglementaires 2014

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