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Cet ouvrage est une contribution à la vulgarisation de la comptabilité générale dans le milieu universitaire. Vingt-six chapitres abordent successivement les fondements de la comptabilité générale, le traitement des opérations courantes, les travaux d'inventaire, l'étude de quelques opérations spécifiques et l'élaboration des états financiers.

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