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International Financial Reporting Standards - Wikipedia

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Les IFRS (International Financial Reporting Standards) sont depuis 2005 le référentiel comptable applicable aux sociétés cotées sur un marché européen. Un référentiel comptable est un ensemble de normes (règles) définissant les méthodes de comptabilisation. Chaque pays a son propre référentiel, qui peut être plus ou moins éloigné des IFRS.

International Financial Reporting Standards â€" Wikipédia

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