

L'Essentiel sur le nouveau système comptable financier

Nouveau système comptable financier algérien

Nomenclature des comptes

Ordre Compte Intitulé

| | | |
|----|-----------|---|
| 1 | 1 | Comptes de capitaux |
| 2 | 10 | Capital, réserves et assimilés |
| 3 | 101 | Capital |
| 4 | 103 | Primes liées au capital social |
| 5 | 104 | Écart d'évaluation |
| 6 | 105 | Écart de réévaluation |
| 7 | 106 | Réserves |
| 8 | 107 | Écart d'équivalence |
| 9 | 108 | Compte de l'exploitant |
| 10 | 109 | Capital souscrit non appelé |
| 11 | 11 | Report à nouveau |
| 12 | 110 | Report à nouveau |
| 13 | 12 | Résultat de l'exercice |
| 14 | 12010 | Valeur ajoutée d'exploitation |
| 15 | 12020 | Excédent brut d'exploitation |
| 16 | 12030 | Résultat opérationnel |
| 17 | 12040 | Résultat financier |
| 18 | 12050 | Résultat ordinaire avant impôts |
| 19 | 12060 | Résultat net des activités ordinaires |
| 20 | 12070 | Résultat extraordinaire |
| 21 | 12080 | Résultat de l'exercice |
| 22 | 13 | Produits et charges différés-hors cycle d'exploit. |
| 23 | 131 | Subventions d'équipement |
| 24 | 132 | Autres subventions d'investissements |
| 25 | 133 | Impôts différés actif |
| 26 | 134 | Impôts différés passif |
| 27 | 138 | Autres produits et charges différés |
| 28 | 15 | Provision pour charges - passifs non courants |
| 29 | 151 | Provisions pour charges (plus d'un an) |
| 30 | 153 | Provisions pour pensions et obligations similaires |
| 31 | 155 | Provisions pour impôts non courants |
| 32 | 156 | Provisions pour renouvellement des immobilisations |
| 33 | 1580 | Autres provisions pour charges - passifs non courants |
| 34 | 1581 | Provisions pour risques (plus d'un an) |
| 35 | 1585 | Provisions pour risques (moins d'un an) |
| 36 | 16 | Emprunts et dettes assimilées |
| 37 | 161 | Titres participatifs |

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Michael Brown



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