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Le présent ouvrage, après avoir rappelé les normes, traite des méthodes et techniques à mettre en œuvre pour réaliser un audit financier et présente une gamme d'outils que l'auditeur peut utiliser de façon concrète et directe dans le cadre de ses missions.

Il contribuera, d'une part, à faciliter la tâche des praticiens eux-mêmes et, d'autre part, à expliciter les mécanismes techniques de cette super discipline qu'est l'audit financier à l'ensemble des partenaires économiques, financiers et sociaux, car tous sont concernés ou intéressés par l'information financière.

L'ouvrage de Monsieur CAMARA Moussa s'inscrit dans la simplification de cette discipline (l'audit), afin de la mettre à la portée des professionnels, des chercheurs et des étudiants.



Moussa CAMARA est titulaire du diplôme du cycle normal de l'Institut Supérieur de Commerce et d'Administration des Entreprises en Guinée "I.S.C.A.E.G" (Option Finance et Comptabilité). Il est actuellement Auditeur Senior Fiduciaire de Guinée (membre du Cabinet d'audit et de consultine

(membre du Cabinet d'audit et de consulting international PricewaterhouseCoopers) et intervient dans les missions d'audit financier au profit des

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