

Utilisateurs

de l'information financière
nombreux et avec des
besoins différents

Mondialisation :

- des transactions commerciales
- des groupes d'entreprises
- des investisseurs

Évolutions économiques :

- de nouveaux types de contrats
- de nouvelles activités

La normalisation comptable a pour objet d'établir des règles communes dans le but d'**harmoniser** et de rationaliser la présentation des **informations comptables** pour satisfaire les besoins des multiples utilisateurs.

Comparabilité

La comparaison
entre les entités
est possible.

Pertinence

L'information
financière
a le même sens
pour tous.

Fiabilité

La production
d'informations
financières respecte
des règles communes.

Évolutivité

Les règles
s'adaptent
aux évolutions
économiques.

Convergence

Les règles
nationales
convergent vers
les règles
internationales.

La Reglementation Et La Divulgation Comptable

Karin Nielsen-Saines



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