



**Aspects fiscaux de la comptabilité et technique de
déclaration fiscale (Bibliothèque fiscale de la
Solvay Brussels School of Economics and
Management t. 6) (French Edition)**

Hugues Lamon, Alexis Van Bavel

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Les relations étroites qui gouvernent le paysage fiscal et comptable belge sont entrées aujourd'hui dans une phase d'évolution nouvelle suite à l'irruption des normes IAS/IFRS. à terme, la question de la « connexion-déconnexion » des normes comptables et fiscales devra être traitée par le législateur belge et/ou européen.

Dans ce contexte particulier, la troisième édition du présent ouvrage analyse les règles d'évaluation comptables prescrites par le droit des comptes annuels et les normes IAS/IFRS ainsi que les règles fiscales sur la base du schéma des comptes annuels.

Cet ouvrage, initialement destiné aux étudiants de la Solvay Business School, a également pour objet d'offrir aux praticiens de la fiscalité, juristes, comptables et gestionnaires d'entreprises un support pratique permettant d'apprécier les questions comptables et fiscales liées aux opérations réalisées par une société belge dans tous les aspects de la vie des affaires tout en constituant une source de références utiles dans chacune des matières traitées (ex. avis CNC, normes IAS/IFRS, jurisprudence fiscale, etc.).

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