

Livre Droit Fiscal Dcg

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tout le programme du dcg 4 droit fiscal présenté de façon claire rigoureuse et efficace la taxe sur la valeur ajoutée l imposition des résultats des entreprises individuelles l impôt sur les sociétés l impôt sur le revenu l imposition du capital la taxe sur les salaires le contrôle fiscalles du cours exemples de cas chiffrés et corrigés tableaux de synthèse schémas explicatifs focus thématiques documents fiscaux les de l entraînement applications du cours cas de préparation à l examen sur expert sup com l actualité juridique et réglementaire du dcg 4 a jour de la loi de finances 2018

cet ouvrage propose les solutions complètes et actualisées des applications du manuel de droit fiscal totalement conforme aux programmes officiels de l expertise comptable il permet de s entraîner à l épreuve numéro 4 du dcg complément indissociable du manuel il assure une préparation efficace à l ensemble des points du programme la taxe sur la valeur ajoutée l imposition des résultats des entreprises individuelles l impôt sur les sociétés l impôt sur le revenu l imposition du capital la taxe sur les salaires le contrôle fiscal

tout le programme de l ue 4 droit fiscal sous forme de fiches mémos s entraîner à l épreuve exercices corrigés qcm de validation conseils et méthode sujets corrigés et commentés

la collection comptabilité et gestion des organisations propose un dispositif clair et pédagogique de formation aux métiers de la gestion de préparation aux diplômes comptables et aux pratiques professionnelles cet ouvrage présente les corrigés détaillés des exercices figurant dans le manuel gestion fiscale tome 1 des mêmes auteurs publié dans la même collection outil pédagogique indispensable il permet l auto évaluation et l entraînement à la pratique de la gestion fiscale en apportant des réponses concrètes aux différents thèmes abordés aperçu du système fiscal français l entreprise et la tva les différents régimes d imposition à la tva et les déclarations la déclaration et l imposition des résultats dans l entreprise individuelle le régime des plus ou moins values conforme à la

loi de finances pour 2014

a propos de l ouvrage cet ouvrage est strictement conforme au programme officiel de l épreuve n 4 du dcg l introduction générale au droit fiscal l imposition du résultat des entreprises l imposition des revenus des particuliers la taxe sur la valeur ajoutée l imposition du capital les taxes assises sur les salaires le contrôle fiscal il constitue à la fois un cours d acquisition des connaissances et une synthèse accessible pour réviser à tout moment points forts un véritable outil d acquisition des connaissances pour préparer votre épreuve nouvelle édition à jour

la collection comptabilité et gestion des organisations propose un dispositif clair et pédagogique de formation aux métiers de la gestion de préparation aux diplômes comptables et aux pratiques professionnelles cette nouvelle édition revue et actualisée constitue une initiation rigoureuse et concrète à la gestion des obligations fiscales des entreprises ainsi qu une introduction au droit fiscal à ses démarches et à ses méthodes de raisonnement ce manuel correspond aux compétences du référentiel du bts comptabilité et gestion des organisations processus 3 gestion fiscale et relations avec l administration des impôts privilégiant la pratique professionnelle chaque thème est exposé à partir des principales questions posées par la gestion fiscale de l entreprise des mises en situation concrètes permettent d appliquer à des cas d entreprise les notions essentielles du droit fiscal présentées de façon simple et concise de nombreux exercices progressifs proposés en fin de chapitre facilitent l entraînement et l auto évaluation le présent volume est principalement consacré à l impôt sur les sociétés l impôt sur le revenu la contribution économique territoriale le corrigé des exercices est publié séparément conforme à la loi de finances pour 2015

l essentiel pour réussir l épreuve 4 du dcg des fiches concises structurées par un plan clair et enrichies d exemples pour cerner avec exactitude les notions de nombreux schémas et tableaux pour assimiler instantanément les logiques sous jacentes des conseils méthodologiques pour être prêt le jour de l examen

l essentiel de l épreuve 2 du dscg en 39 fiches synthétiques

the european union eu merger directive removes certain tax disadvantages encountered by companies and their shareholders in the course of a restructuring operation however in spite of amendments and european court of justice s ecj interpretations of its provisions various shortcomings remain this thoroughgoing analysis broader and deeper than any prior work on the subject addresses all the directive s subtopics methodically following the paragraphs of articles 1 15 in their logical succession the author analyses the points in which the merger directive falls short of attaining its stated objective and he also examines how these shortcomings could be scaled to do so he tests the merger directive against its own objective primary eu law the fundamental freedoms and the unwritten general principles of eu law and non discrimination provisions in relevant treaties each of the following questions is addressed and responded to in depth which entities have access to the merger directive and which entities should have access to it which operations are covered by the merger directive and which operations should be covered which tax disadvantages to cross border restructuring operations does the merger directive aim to remove which tax disadvantages have been actually removed which tax disadvantages remain and how should the merger directive be amended to remove the remaining tax disadvantages how tax avoidance should be combated under article 15 1 a of the merger directive which possible types of tax avoidance can be identified and how the merger directive should be amended which cases of double taxation does a taxpayer engaging in cross border restructuring operations potentially encounter and how they can be taken away by the merger directive the key shortcomings that are identified are the merger directive s objective is not stated precisely minimum

harmonisation does not lead to a common tax system exhaustive lists are used as legislative technique the merger directive does not add much to the outcomes reached through negative harmonisation and the definitions of qualifying operations are not fully aligned with corporate law chapter 6 contains a deeply informed and viable proposal for the amendment of the merger directive this is the first treatment not only to evaluate the directive's efficacy in detail but also to offer real solutions to its shortcomings it will be welcomed by policymakers judges practitioners and academics and the recommendations it contains are sure to affect ongoing amendments and jurisprudence on the merger directive

la 4e de couverture indique cet ouvrage conforme à la réforme du dcg a été conçu pour une préparation optimale à l'épreuve de management structuré sous forme de fiches il propose pour chaque thème au programme de l'ue 7 un schéma de synthèse un cours clair et structuré un résumé pour retenir l'essentiel des cas corrigés et commentés pour s'entraîner et s'auto-évaluer

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