

# L'Essentiel sur le nouveau système comptable financier

## Nouveau système comptable financier algérien

### Nomenclature des comptes

#### Ordre Compte Intitulé

1	<b>1</b>	Comptes de capitaux
2	<b>10</b>	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	<b>11</b>	Report à nouveau
12	110	Report à nouveau
13	<b>12</b>	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	<b>13</b>	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	<b>15</b>	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	<b>16</b>	Emprunts et dettes assimilées
37	161	Titres participatifs

# Plan Comptable IFRS BeCompta Be

**Wolfgang Dick, Frank Missonier-  
Piera, Corinne Bessieux, Roger  
Dinasquet, Bernard Esnault, Jean-Luc  
Rossignol**

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