

French GAAP, « PLAN COMPTABLE GENERAL », Art. 822-1
Abridged system

FORMAT OF BALANCE SHEET

ASSETS	Financial Year N			Financial Year N-1	LIABILITIES	Financial Year N	Financial Year N-1
	Gross	Depreciation, amortization and impairment	Net	Net			
Subscribed capital - uncalled (I)	0	0	0	0	Capital	0	0
Formation expenses (II)	0	0	0	0	Share, merger, contribution premiums	0	0
					Revaluation difference and difference in equity method	0	0
Intangible fixed assets:	0	0	0	0	Reserves	0	0
Tangible fixed assets	0	0	0	0	Retained earnings	0	0
Financial fixed assets ⁽¹⁾	0	0	0	0	Profit or loss for the financial year	0	0
					Investment grants	0	0
					Regulated provisions	0	0
Total fixed assets (III)	0	0	0	0	Total owners' equity (I)	0	0
					Other own funds (II)	0	0
					Provisions (III)	0	0
Inventory and work in progress	0	0	0	0	Loans and similar debts	0	0
Advance payments on account on orders	0	0	0	0	Advance payments on account received on orders in progress	0	0
Trade receivables and related accounts	0	0	0	0	Accounts payable and related accounts	0	0
Other receivables	0	0	0	0	Other debts	0	0
Prepaid expenses	0	0	0	0	Deferred income	0	0
Marketable securities	0	0	0	0			
Cash assets	0	0	0	0			
Total current assets (IV)	0	0	0	0	Total debts ⁽³⁾ (IV)	0	0
Accruals and deferrals (V)	0	0	0	0	Accruals and deferrals (V)	0	0
GRAND TOTAL ASSETS (I+II+III+IV+V)	0	0	0	0	GRAND TOTAL LIABILITIES (I+II+III+IV+V)	0	0
(1) Of which less than one year					(3) Of which less than one year		
(2) Of which less than one year					(excluding advance payments on account received on orders in progress)		



[MAIN PAGE](#)

[SUMMARY OF ACCOUNTS](#)

[CHART OF ACCOUNTS](#)

[CLASSIFICATION OF ACCOUNTS](#)

[FUNCTIONING OF ACCOUNTS](#)

[FINANCIAL STATEMENTS](#)

[ACCOUNTING AND FINANCIAL TERMS](#)