

French GAAP, « PLAN COMPTABLE GENERAL », Art. 743-1

**Valuation of contributions**

<b>Valuation of contributions</b>	<b>Book value</b>	<b>Fair value</b>
<b>Concept of control</b>		
<b>Transactions involving entities under common control</b>		
<u>Direct transactions</u>		
<u>Reverse transactions</u>		
<b>Transactions involving entities under separate control</b>		
<u>Reverse transactions</u>		
<u>Direct transactions</u>		



[MAIN PAGE](#)

[SUMMARY OF ACCOUNTS](#)

[CHART OF ACCOUNTS](#)

[CLASSIFICATION OF ACCOUNTS](#)

[FUNCTIONING OF ACCOUNTS](#)

[FINANCIAL STATEMENTS](#)

[ACCOUNTING AND FINANCIAL TERMS](#)