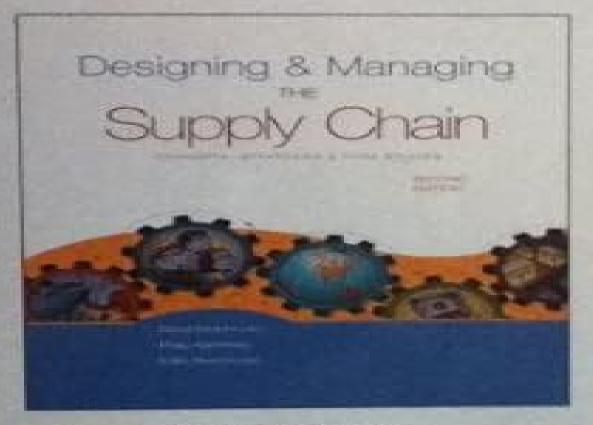
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l essentiel des ratios financiers yannick coulon cairn info - Jul 06 2023

web premières lignes en comptabilité un ratio est un coefficient ou un pourcentage calculé entre deux masses fonctionnelles du bilan ou du compte de résultat ils servent à mesurer la rentabilité la structure des coûts la productivité l'équilibre financier