



Collège Hospitalier et Universitaire  
de Chirurgie Pédiatrique

DESC de Chirurgie Pédiatrique

*Session de Septembre 2008 - PARIS*

# **Malformations congénitales des membres inférieurs**

**D Pilliard**



**Ne pas rater**

**le rendez-vous de la marche**

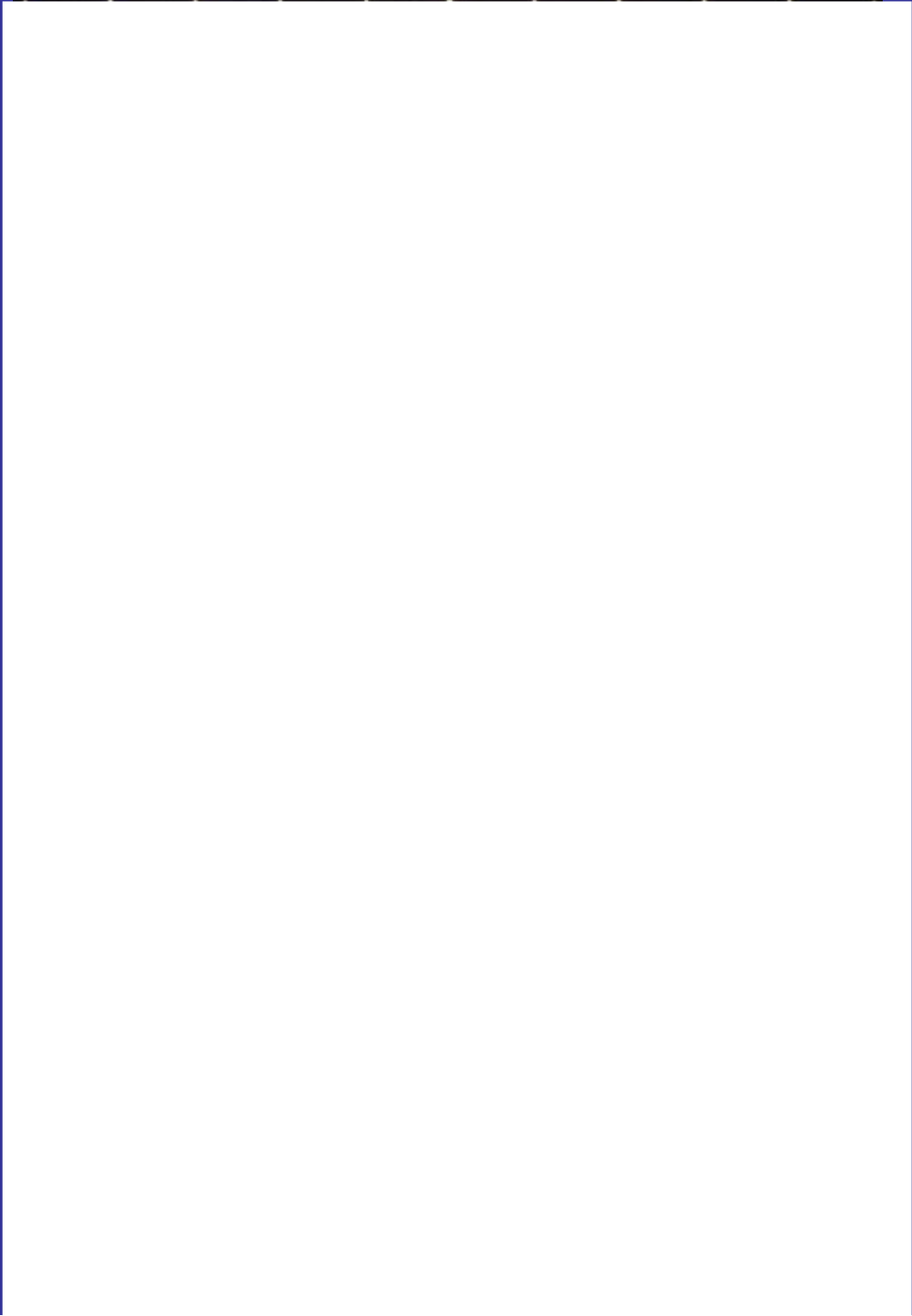




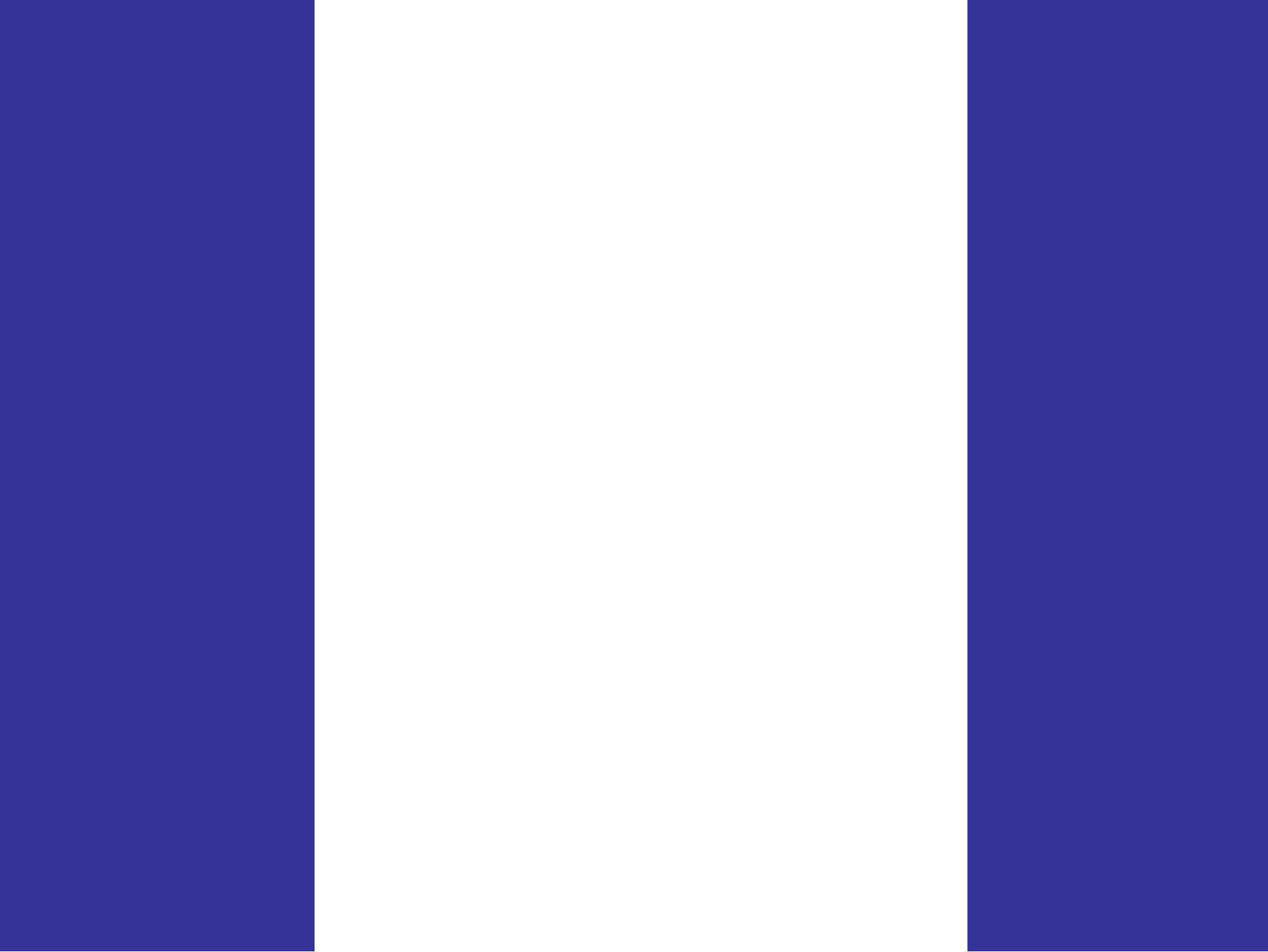


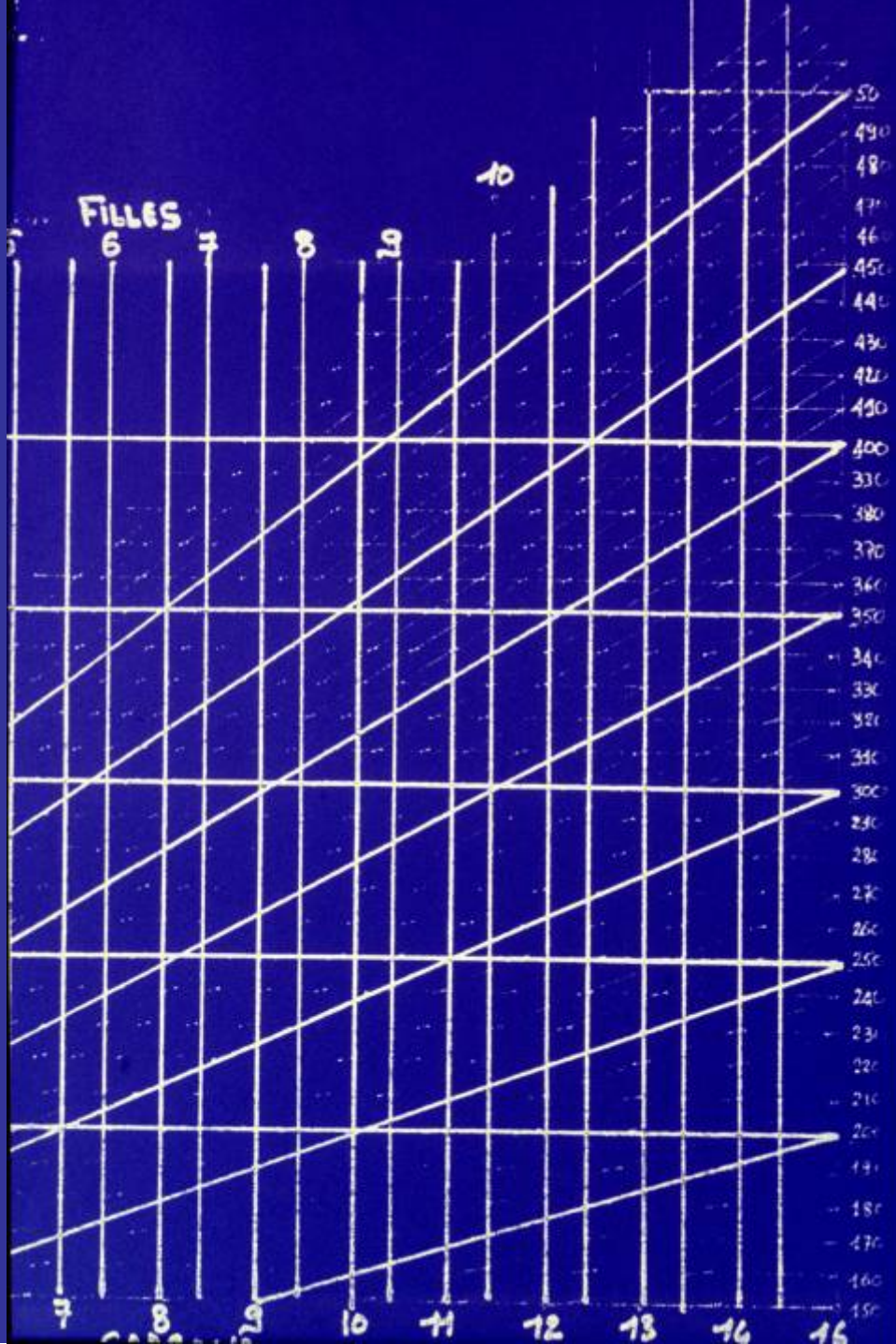
**INEGALITE CALCULEE =**

**INEGALITE FEMUR + TIBIA**









**FEMUR SUP.....30%**

**FEMUR INF.....70%**

**TIBIA SUP.....55%**

**TIBIA INF.....45%**

**PREVISION =**

**RADIO-MENSURATION**

**+**

**AGE OSSEUX**



**POSSIBILITE DE PREVOIR  
LA LONGUEUR SEGMENTAIRE  
DU MEMBRE SAIN**

**ANDERSON - GREEN**

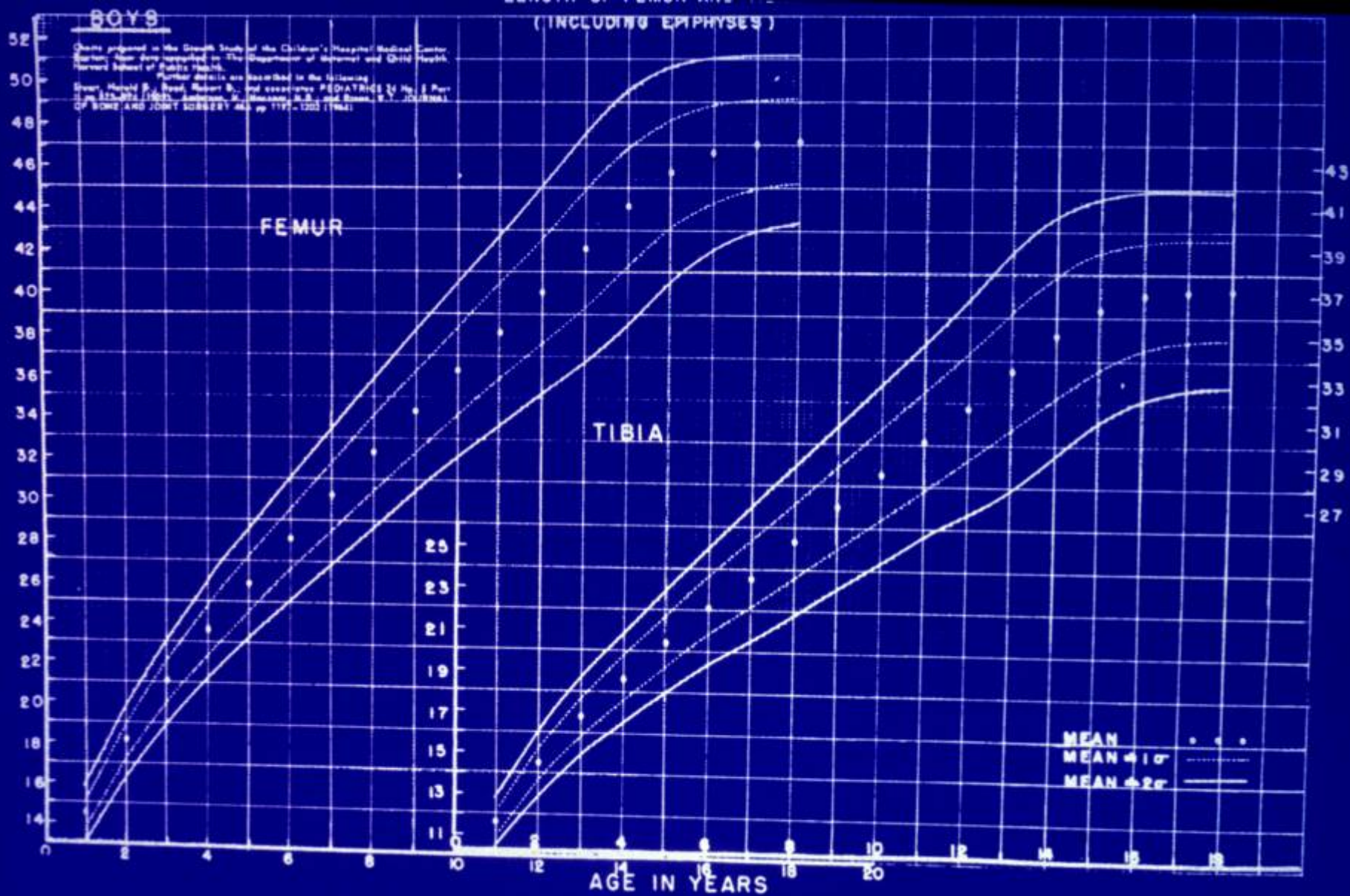
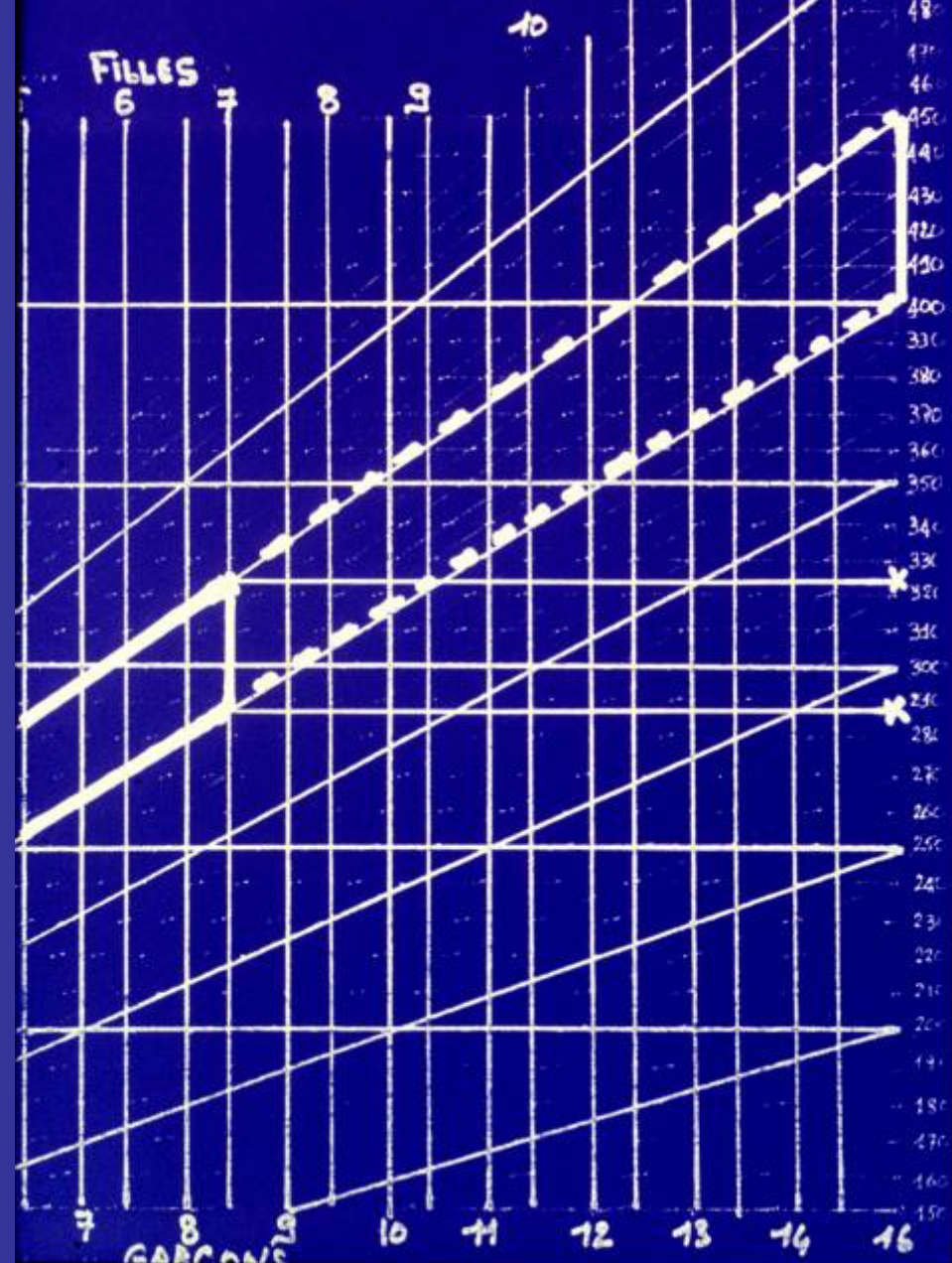
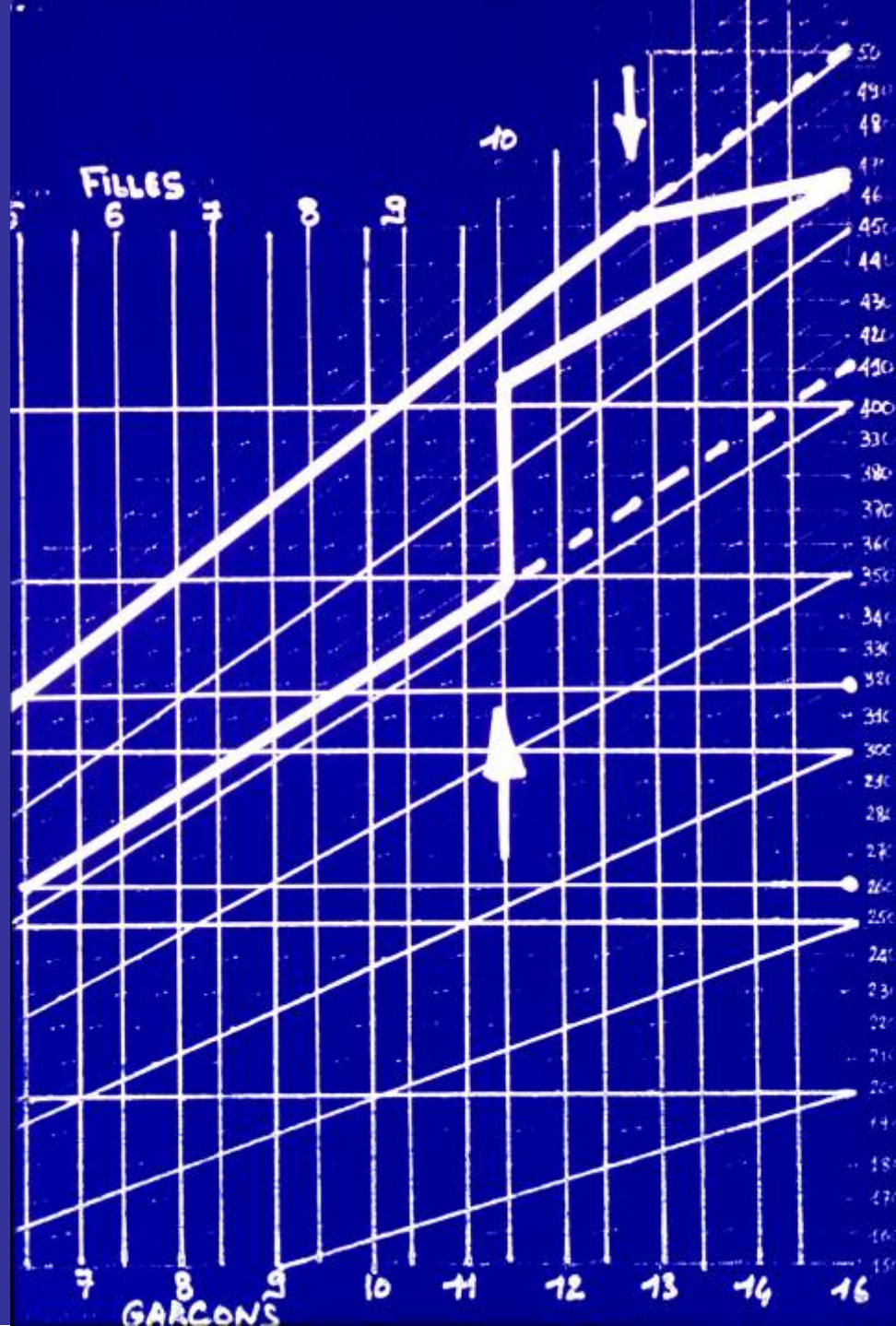


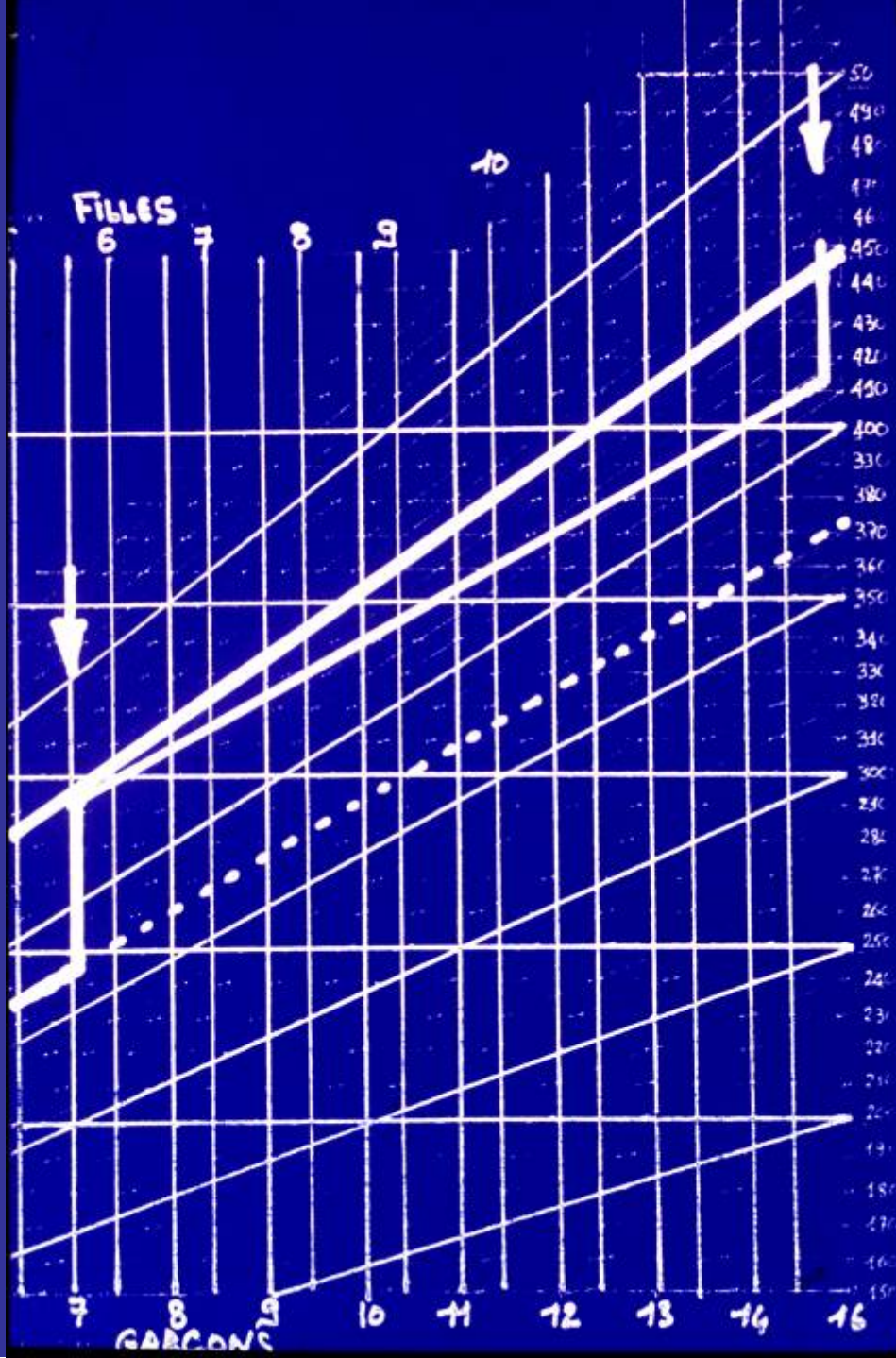
FIG. 7. Length of femur and tibia (including the epiphyses) in boys at consecutive chronological

$$\% \text{ INEGALITÉ} = C^k$$









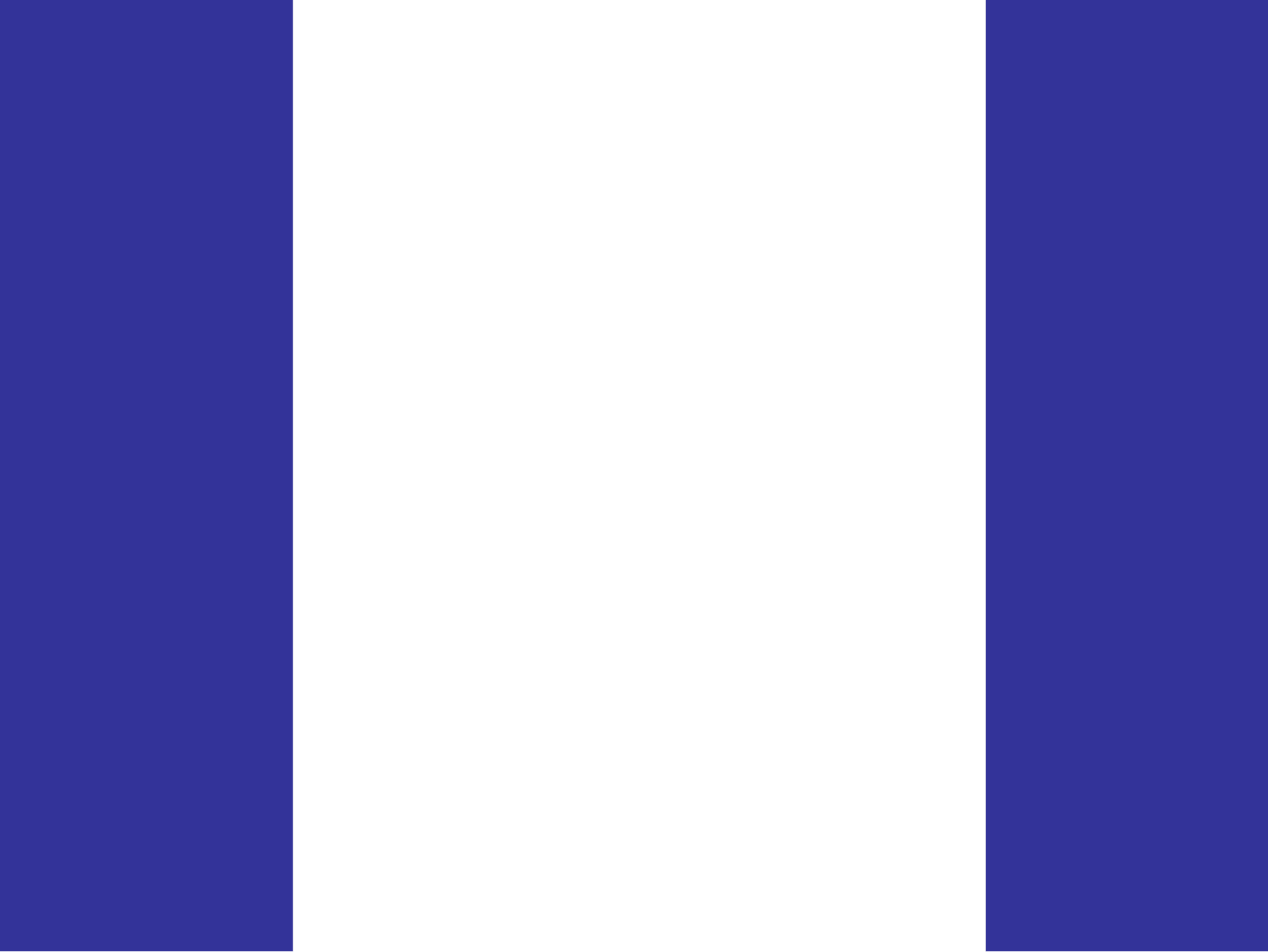




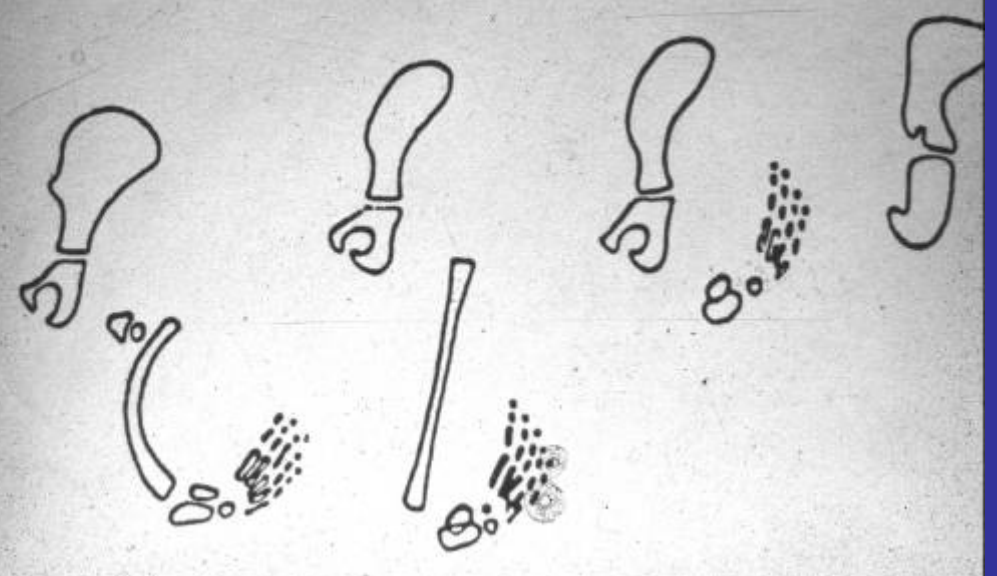
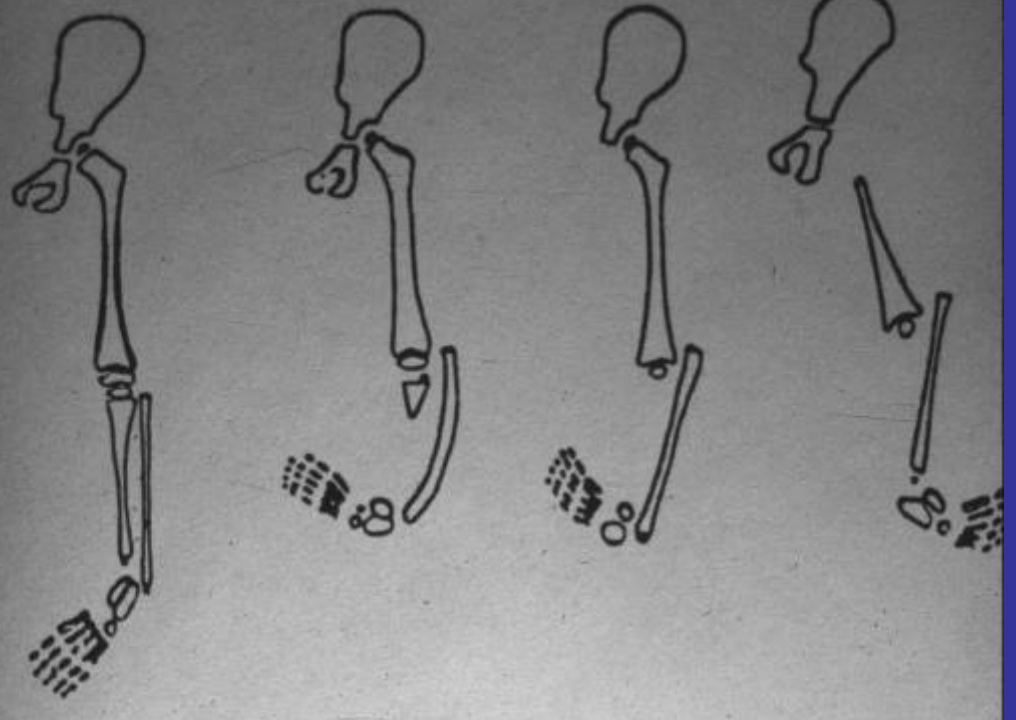








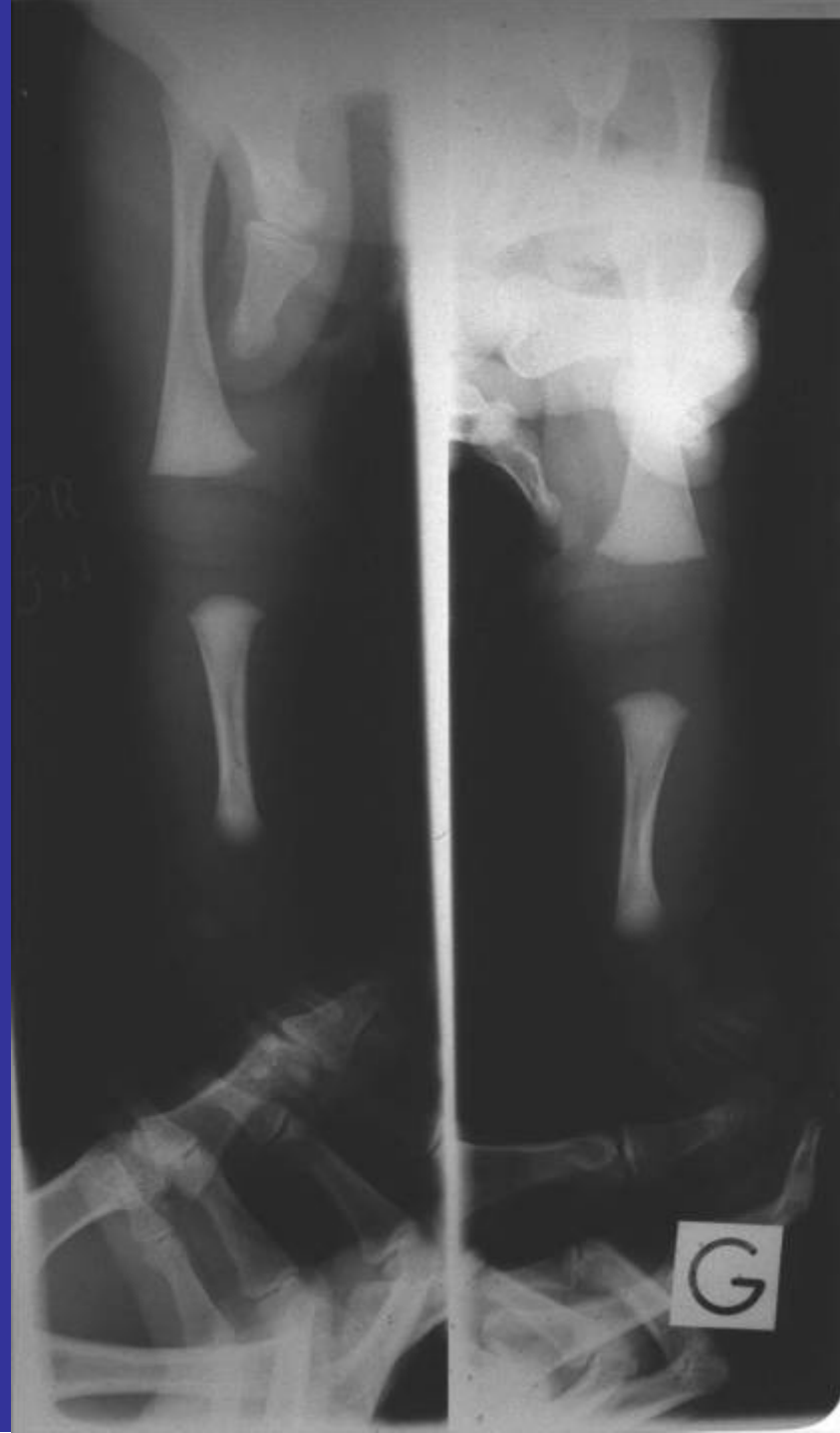


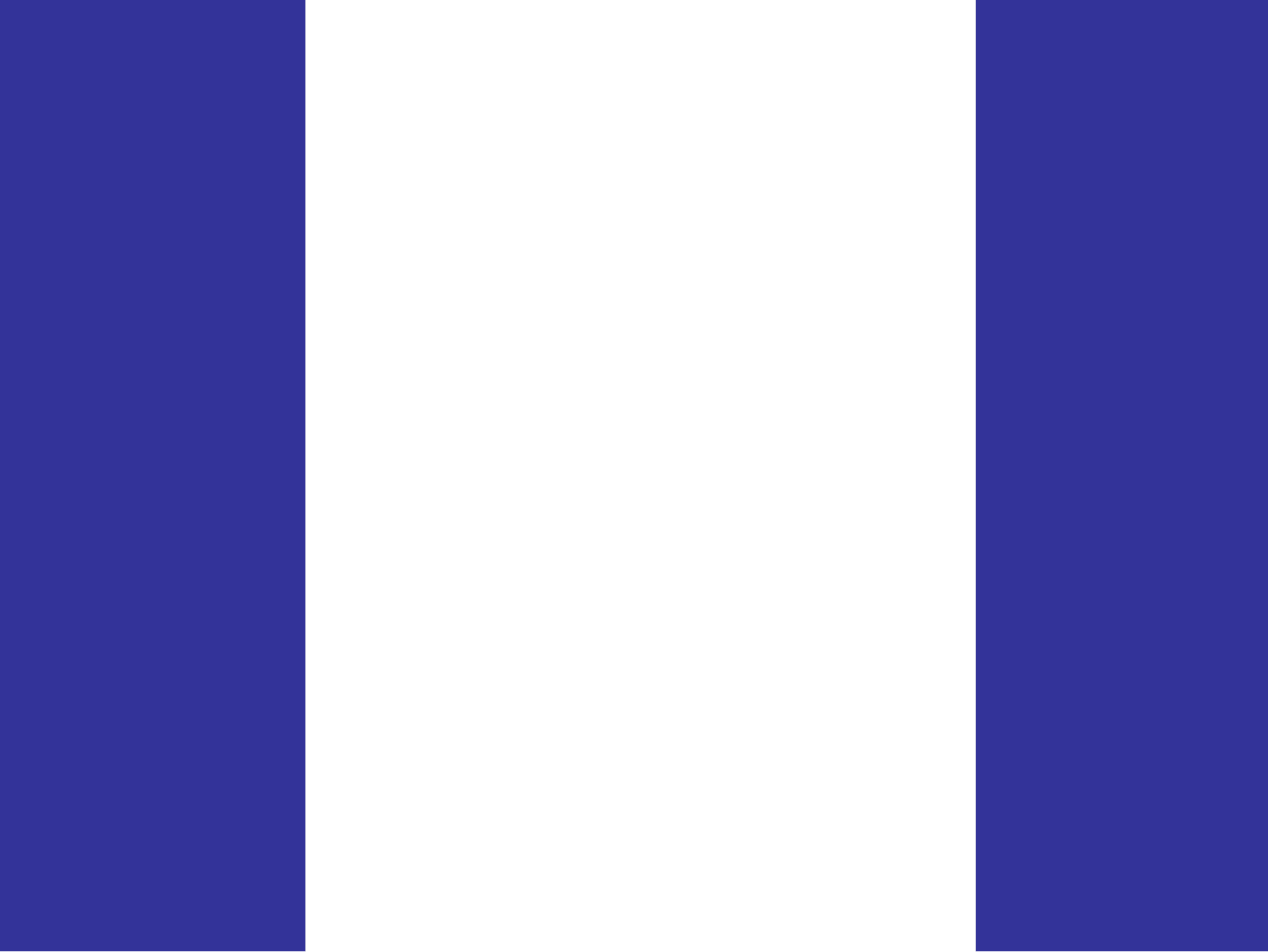








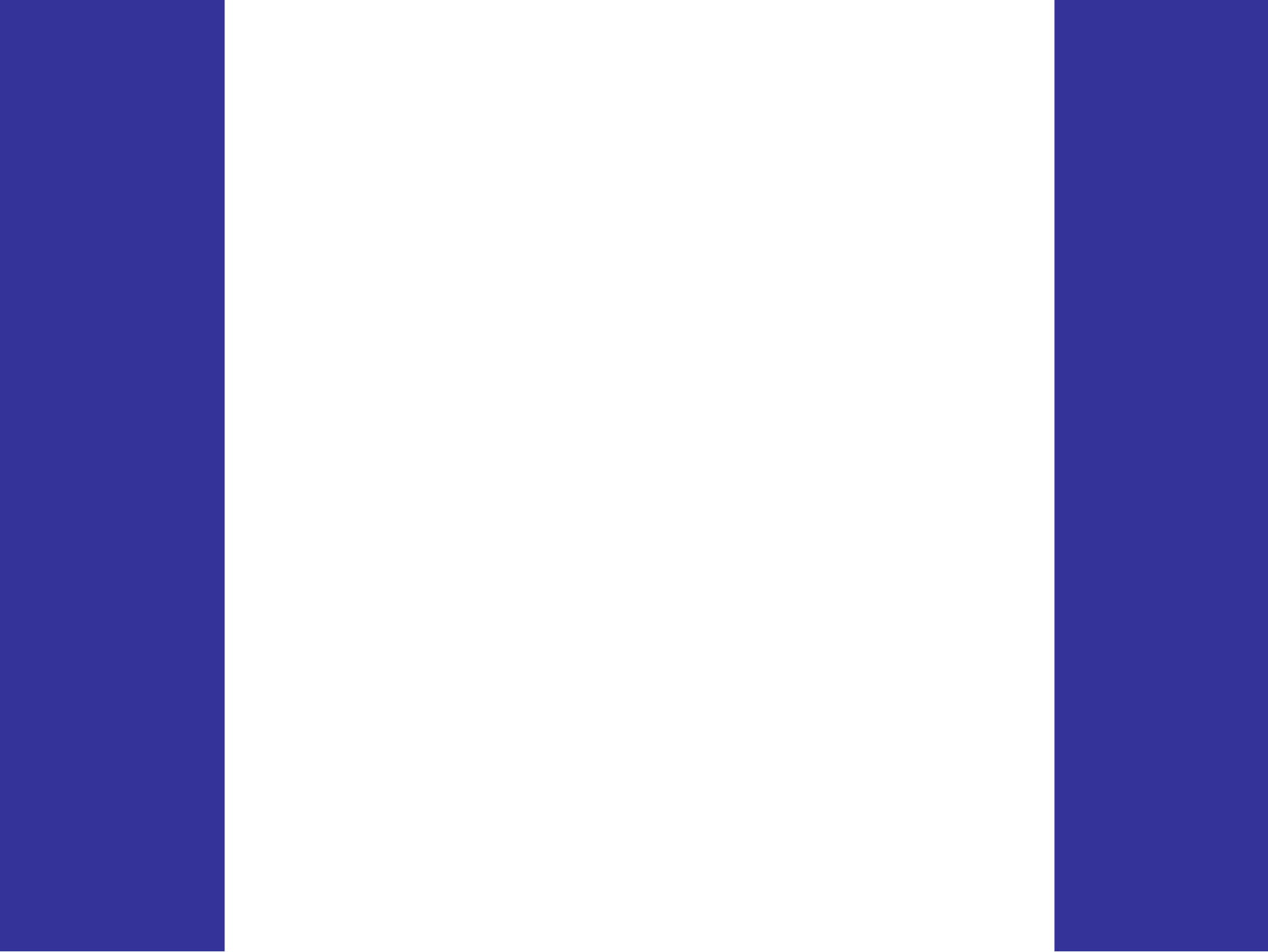








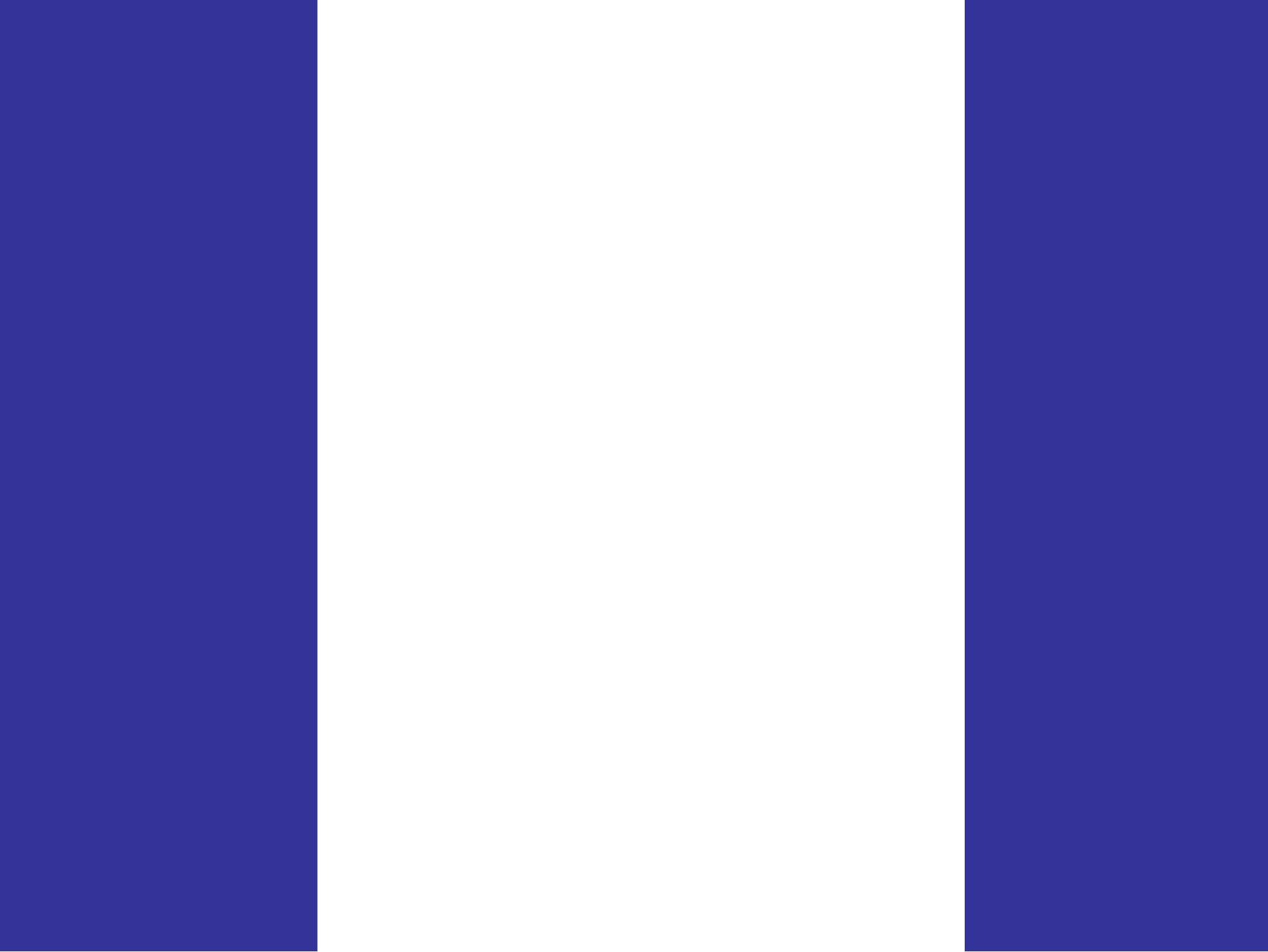






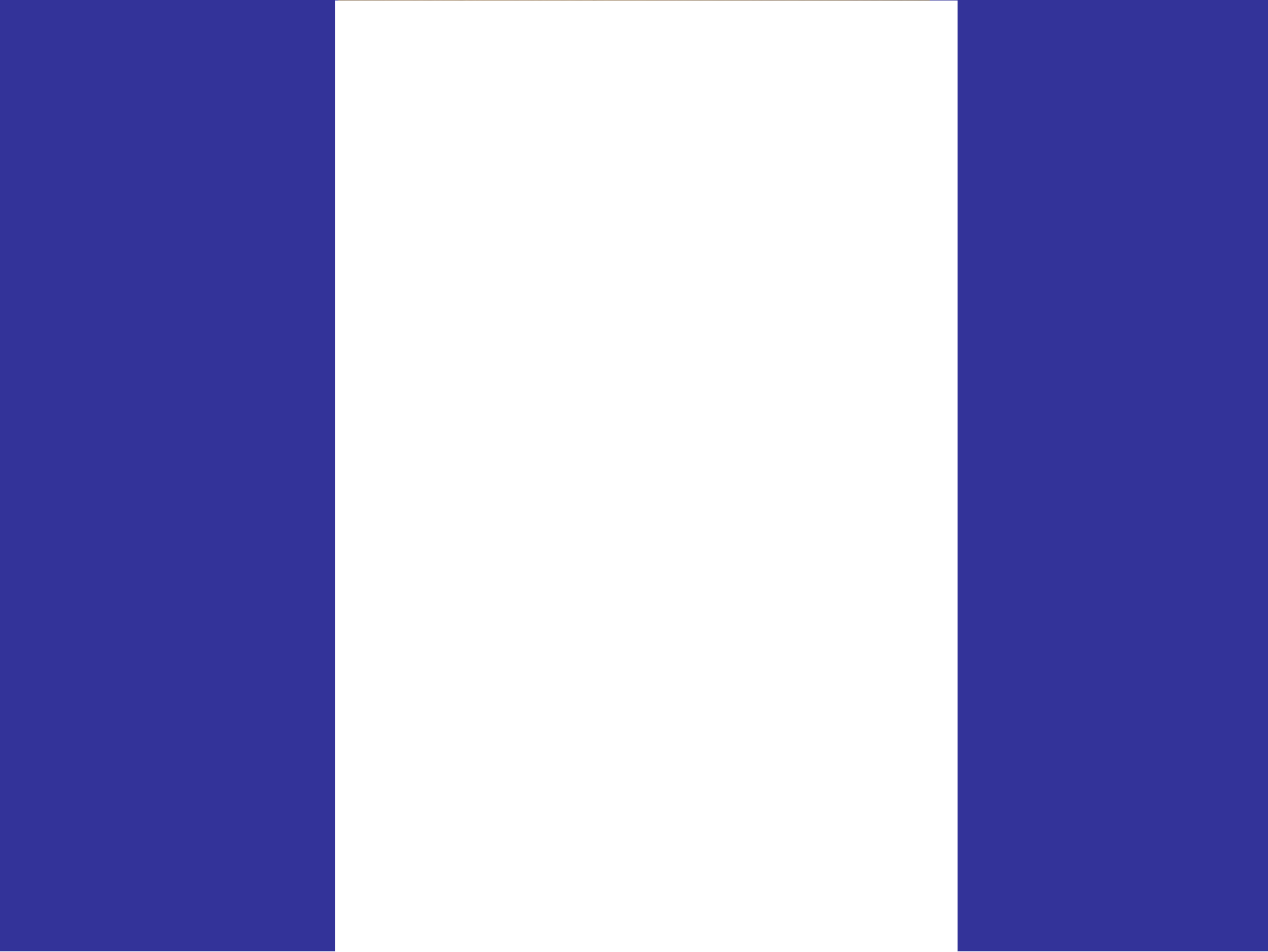
DROITE























The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every sale, purchase, and payment must be properly documented to ensure the integrity of the financial statements. This includes keeping receipts, invoices, and bank statements in a secure and organized manner.

The second part of the document provides a detailed overview of the accounting cycle. It outlines the ten steps involved in the process, from identifying the accounting entity to preparing financial statements. Each step is explained in detail, with examples provided to illustrate the concepts. The cycle is presented as a continuous loop that repeats every year.

The third part of the document focuses on the classification of accounts. It explains how to distinguish between assets, liabilities, and equity accounts, and how to further categorize them into current and non-current items. This classification is crucial for understanding the financial position of the business at any given time.

The fourth part of the document discusses the importance of the double-entry system. It explains how every transaction affects two or more accounts, and how the total debits must always equal the total credits. This system helps to ensure the accuracy of the accounting records and provides a built-in check for errors.

The fifth part of the document covers the preparation of the trial balance. It explains how to list all the accounts and their respective balances, and how to verify that the total debits equal the total credits. This step is essential for identifying any discrepancies before proceeding to the next stage of the accounting cycle.

The sixth part of the document discusses the adjustment process. It explains how to identify and record adjusting entries, such as depreciation, amortization, and accruals. These adjustments are necessary to ensure that the financial statements reflect the true financial position of the business at the end of the period.

The seventh part of the document covers the preparation of the financial statements. It explains how to use the adjusted trial balance to prepare the income statement, balance sheet, and statement of cash flows. Each statement is described in detail, and the relationships between them are explained.

The eighth part of the document discusses the closing process. It explains how to close the temporary accounts (revenues, expenses, and dividends) to the permanent accounts (retained earnings). This process resets the temporary accounts for the next period and updates the permanent accounts to reflect the current period's results.

The ninth part of the document covers the reversing entries. It explains how to use reversing entries to undo the effects of adjusting entries at the beginning of the next period. This process simplifies the recording of transactions and helps to prevent errors.

The tenth part of the document discusses the importance of internal controls. It explains how to design and implement controls to prevent and detect errors and fraud. This includes separating duties, requiring authorization, and maintaining proper documentation.



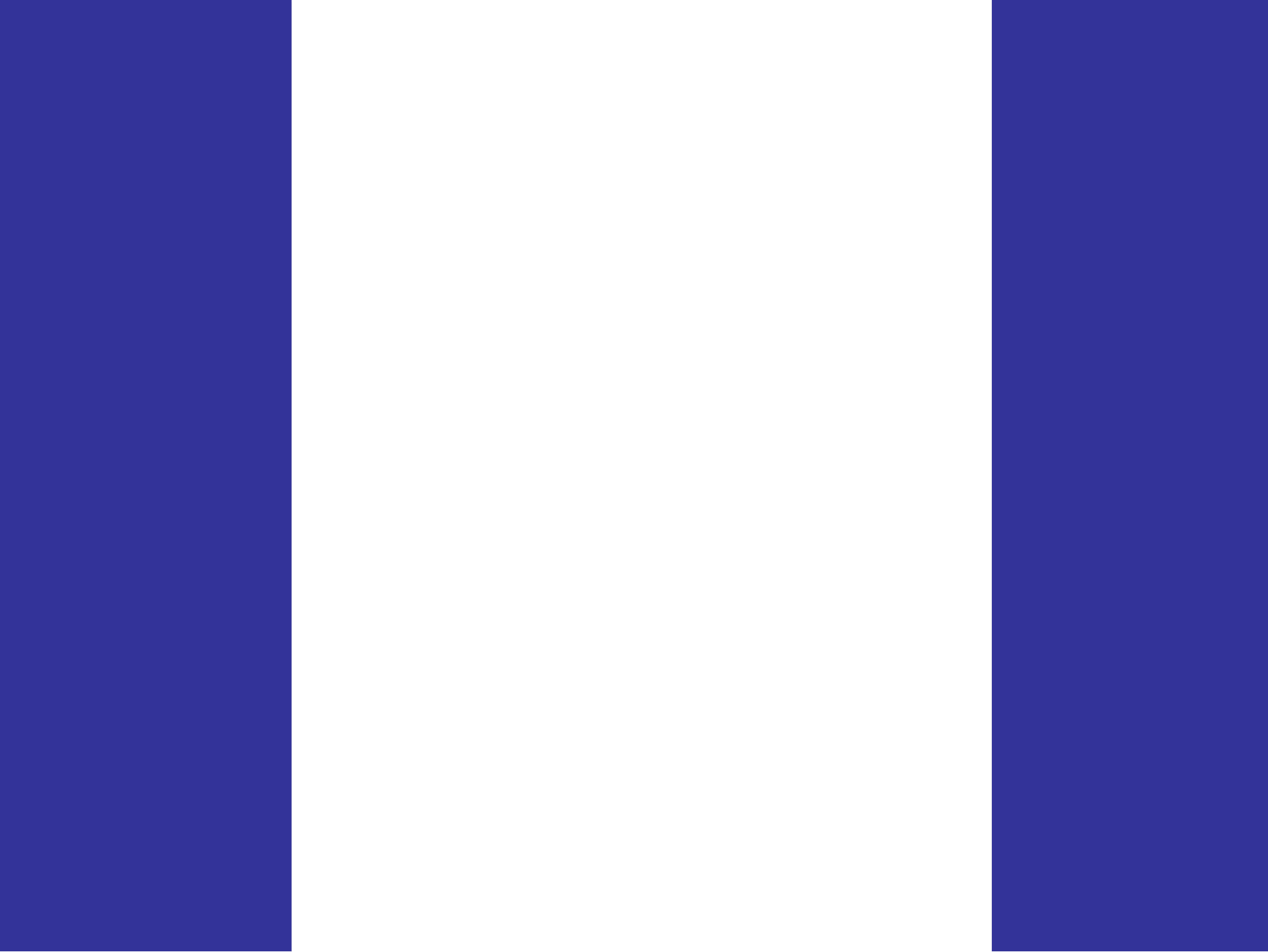












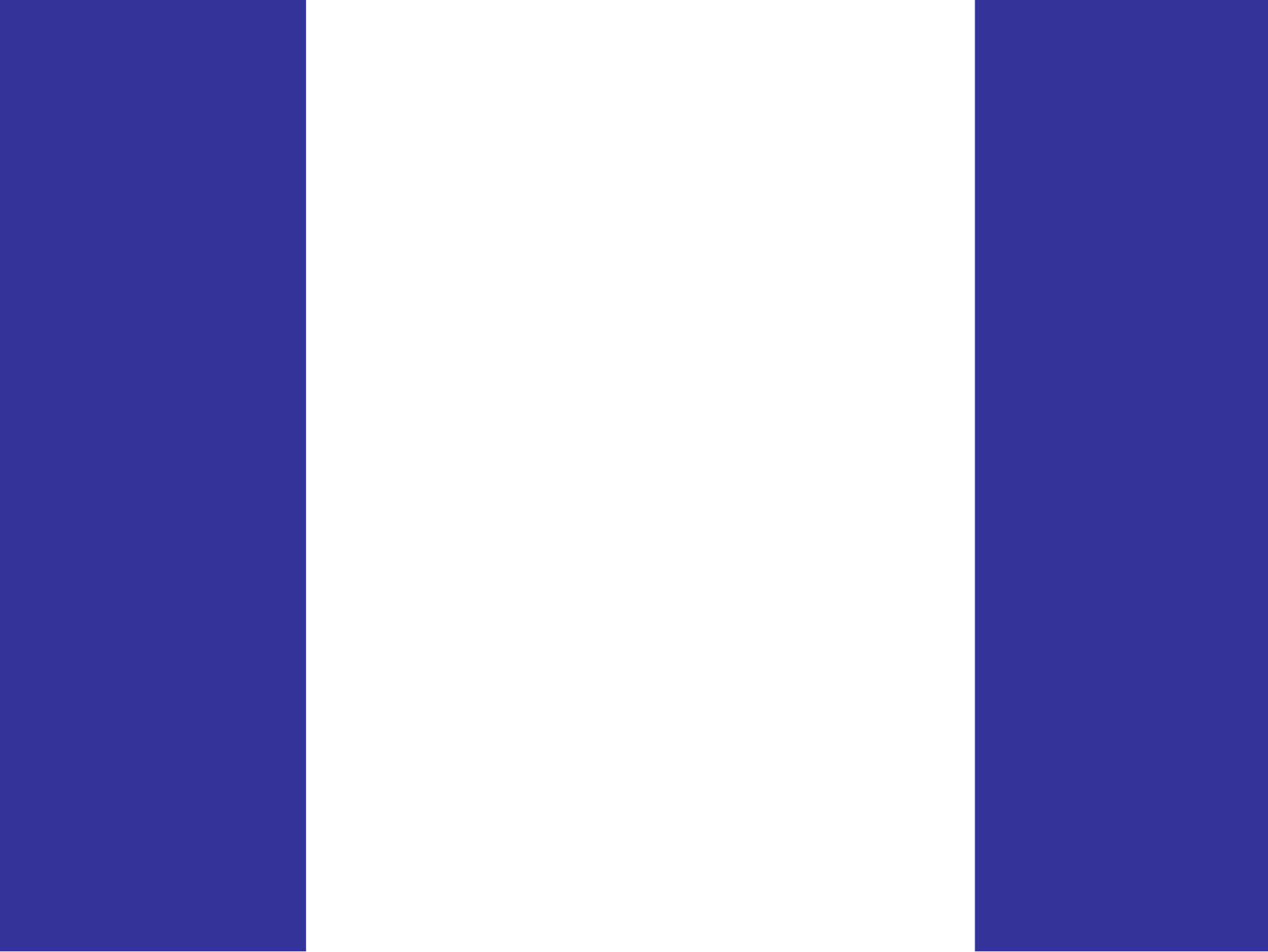


ROE ALL MAID

5























Lacos  
15m









