



Columba larvata ou Pigeon à masque blanc ou Colombe à cou bronzé



Le Pigeon à masque blanc ou Colombe à cou bronzé (*Columba larvata*) est une espèce d'oiseau appartenant à la famille des Columbidae.

Cet oiseau mesure de 25 à 29 cm pour une masse de 85 à 170 g.

sous-espèces :

hypoleuca (Salvadori, 1903) - La Sierra Leone et le Libéria; SE le Nigeria, le Cameroun et le Gabon NW, Bioko (Fernando Poo) et Pagalu (Annobón).

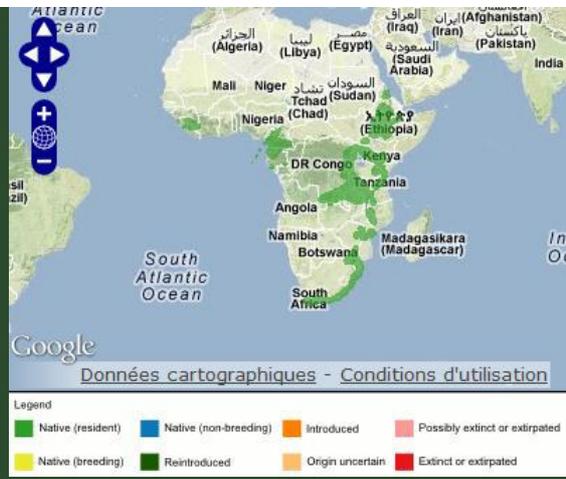
principalis Hartlaub, 1866 - Príncipe.

bronzina Rüppell, 1837 - L'Éthiopie et le Soudan SE (Boma Hills).

larvata Temminck, 1810 - S Soudan par l'Ouganda (absent du Ruwenzori), W Tanzanie (Mt Mahari) et le Malawi en Afrique du Sud.

jacksoni Sharpe, 1904 - SW Ouganda et le Zaïre E à W Tanzanie (Mt Kungwe) et NW Zambie.

samiliyae CMN White, 1948 - L'Angola et la Zambie NO.



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 recording the date, amount, and purpose of each transaction.

Next, the document outlines the process of reconciling bank statements with the company's internal records. This involves comparing the bank's records of deposits and withdrawals with the company's own records to identify any discrepancies. Any differences should be investigated and resolved promptly to avoid errors in the financial reporting process.

The document also addresses the need for regular audits and reviews. It states that periodic audits by independent accountants can help identify potential issues and ensure that the company's financial practices are in compliance with applicable laws and regulations. Regular reviews by management can also help detect and correct errors before they become significant.

Finally, the document provides guidance on how to prepare and present financial statements. It stresses the importance of clarity and transparency in the reporting process. All figures should be clearly labeled and supported by appropriate documentation. The statements should be prepared in a format that is easy to understand and accessible to all relevant stakeholders.