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Marc Chambault, Georges Nardin



GOUVERNANCE ET CONTRÔLE INTERNE

 L'Harmattan



Gouvernance
& entreprise

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Gouvernance Et Controcirle Interne:

Gouvernance et contrôle interne Daniel Corfmat, Marc Chambault, Georges Nurdin, 2012-09-01 Les scandales et les dérives révolus dans les années 2000 dans de grandes entreprises ont montré l'impérieuse nécessité d'améliorer de manière structurelle leur contrôle interne Ce fascicule fait la synthèse des réflexions menées au sein de l'ADAE Association des Dirigeants et Administrateurs d'Entreprise sur la relation qui peut exister entre gouvernance bonne gestion et contrôle interne et sur ce qu'il est possible de faire en la matière *Gouvernance et Contrôle Interne dans le secteur de la Mutualité*

Jessy Masse, Frédéric Bernard, 2013-09-24 Ces dernières années le modèle de gouvernance capitalistique tourne vers la seule rentabilité financière des actionnaires a montré ses limites La gouvernance des mutuelles constitue un modèle original avec la spécificité du statut des adhérents qui sont la fois actionnaires et clients De ce fait les mutuelles n'ont pas pour principal objectif de générer des profits pour distribuer aux actionnaires mais plutôt de couvrir les besoins de leurs adhérents Cette particularité mutualiste représente dans un contexte de forte crise économique et financière une véritable alternative aux modèles dominants de gouvernance et mérite d'être étudié Notre ouvrage qui se veut pragmatique et opérationnel expose le fonctionnement de la gouvernance d'une société forme mutualiste et présente les évolutions récentes Nous présentons ainsi les nouvelles normes européennes directives Solvabilité 1 et 2 qui sont apparues dans le secteur mutualiste depuis le début des années 2000 Plus particulièrement nous effectuerons une analyse de la répartition des pouvoirs et leur équilibre Nous mènerons une réflexion stratégique sur la place des différentes parties prenantes d'une mutuelle Par ailleurs manager une organisation suppose évidemment de connaître son fonctionnement Aussi nous montrerons comment le concept de Contrôle Interne qui repose d'une part sur une analyse indispensable des activités et d'autre part sur l'existence de normes et de standards communs permet de conduire diriger et manager ses risques de gouvernance Maîtriser la gouvernance c'est donc apprendre gérer et contrôler le risque et sa gestion même Ceci suppose non seulement une méthodologie mais aussi une culture et des structures ad hoc Nous verrons que le rôle d'une démarche de renforcement du contrôle interne est sur le plan stratégique de fournir des instruments de réflexion et de choix politiques et sur le plan pratique d'apporter d'une part un rôle de vulgarisation de la méthodologie d'analyse de risque et d'autre part un rôle de changement organisationnel Cet ouvrage est donc destiné tous les décideurs et politiques qu'ils soient issus de la mutualité de l'économie sociale ou d'autres secteurs toujours soucieux d'améliorer la gouvernance de leur organisme afin de réussir la transformation managériale et organisationnelle pour en faire un véritable levier de réflexion et de création de valeur de l'entreprise **La gouvernance de l'entreprise**

Ebondo wa mandzila eustache, 2006-02-01 Les défaillances tactiques et révolues dans certaines entreprises sont le témoignage d'une mauvaise gouvernance Cet ouvrage dresse avec précision les limites des mécanismes de contrôle censés garantir une bonne gouvernance Intégrant les textes les plus récents sur le sujet l'auteur prescrit le contrôle interne et l'audit comme mécanismes de régulation du comportement des parties prenantes de leurs relations avec la firme

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