# CHAPITRE 1

## INTRODUCTION À LA GESTION FINANCIÈRE DES ENTREPRISES

eu importe leur forme juridique, toutes les entreprises espèrent que leurs recettes excéderont leurs déboursés et c'est là une condition essentielle à leur survie. Cependant, elles différent entre elles sur l'ampleur de cet excédant appelé couramment enrichissement, ou encore valeur ajoutée. L'organisation à but non-lucratif (OSBL) ne doit pas distribuer ses excédants parmi ses propriétaires, ses actionnaires ou ses membres et ses objectifs seront certainement plus qualitatifs que quantitatifs. Mais pour la majorité des entreprises, celles qui sont en compétition sur les marchés capitalistes, le but ultime est l'enrichissement maximal. Leur objectif est donc obligatoirement plus quantitatif que qualitatif et il se mesure en termes de dollars. Comme la fin justifie les movens, il va sans dire que les principes de gestion et les modèles d'aide à la prise de décision des unes et des autres divergeront passablement. Ce serait une grave erreur de gérer un hôpital ou une école comme on gère une banque par exemple. On n'a qu'à regarder ce qui s'est passé dans les hôpitaux ou les universités québécoises pour constater les effets dévastateurs d'une gestion qui n'est pas harmonisée à l'objectif. On a demandé à leurs dirigeants de prioriser les excédants budgétaires et ils en ont pris les movens, tant et si bien que les aspects qualitatifs, comme la qualité des soins ou de l'enseignement, en ont pris un bon coup! Vous comprendrez qu'il serait tout aussi dangereux pour une entreprise à but lucratif de forcer ses gestionnaires à prioriser l'atteinte du bonheur au détriment de la rentabilité. Bref, la logique et le gros bon sens (GBS) s'imposent.

Sachez donc que ce livre discutera uniquement des modèles d'aide à la prise de décision pour les entreprises qui ont opté pour l'objectif d'enrichissement. Utiliser ces modèles pour atteindre d'autres objectifs serait une grave erreur qui pourrait même mener à la catastrophe financière.

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**Clifford Lane** 

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In a period characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its ability to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "Introduction Geacuteneacuterale Agrave La Gestion Egraveme Eacutedition Gestion Finance," a mesmerizing literary creation penned with a celebrated wordsmith, readers set about an enlightening odyssey, unraveling the intricate significance of language and its enduring effect on our lives. In this appraisal, we shall explore the book is central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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