

Gestion de trésorerie

2^e édition

La gestion de trésorerie compte parmi les fonctions financières qui ont subi le plus d'évolutions durant les trois dernières décennies. Cet ouvrage présente en premier **la trésorerie, sa dimension, son rôle et ses enjeux** avant d'examiner **l'environnement technique et financier du trésorier**.

A son rôle traditionnel de gestion de liquidités (adaptation des décisions de financement et de placement aux soldes de trésorerie prévisionnels), s'ajoute celui de la maîtrise des risques de change, de taux d'intérêt, de contrepartie et de signature. Les différentes techniques de couverture traditionnelles ou utilisant les instruments accessibles sur les marchés à terme ou d'options, sont illustrées au travers de **nombreux exemples**.

Enfin, la fonction de trésorier est conditionnée par les choix organisationnels de l'entreprise : niveau de décentralisation au sein des groupes, contraintes techniques, juridiques et fiscales.

Cette seconde version profondément remaniée intègre les évolutions récentes de la fonction ainsi que les aspects juridiques préoccupant les trésoriers depuis quelques années (environnement SEPA, évolution des moyens de règlements, incidence des normes IFRS, mise en place des ERP, arrêt de la cour de Cassation concernant les conditions de valeur...).

Ce manuel s'adresse à tous les étudiants de formation généraliste ou non en économie, gestion et administration (master « Finance », « Management Administratif et Financier », « Comptabilité, contrôle, audit », écoles de commerce, sciences économiques, AES...) de même qu'aux enseignants et praticiens désirant acquérir rapidement **l'essentiel des techniques utilisables** dans le cadre de cette fonction.

Professeur agrégé des Facultés en Sciences de Gestion, **Philippe DESBRIÈRES** enseigne à l'Université de Bourgogne. Il a créé et dirigé durant plus de 20 ans le Master Finance de l'IAE Dijon. Il est membre du CREGO (Centre de Recherche en Gestion des Organisations – EA 7317) au sein duquel il anime l'axe « gouvernance des organisations ». Philippe Desbrières est par ailleurs auteur de nombreux articles et ouvrages en gestion et théories financières.

Professeur des Universités en Sciences de Gestion, à l'Université de Franche-Comté, **Evelyne POINCELOT** enseigne notamment la gestion de trésorerie à l'IAE de Besançon et de Dijon, ainsi qu'à distance dans la filière gestion qu'elle dirige au Centre de Télé-enseignement Universitaire de l'Université de Franche-Comté. Elle a publié plusieurs articles en gestion et théories financières. Evelyne Poincelot est membre et directrice adjointe du CREGO (Centre de Recherche en Gestion des Organisations – EA 7317).



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Gestion Trsorerie Philippe Desbrires Book Review: Unveiling the Magic of Language

In an electronic digital era where connections and knowledge reign supreme, the enchanting power of language has become apparent than ever. Its power to stir emotions, provoke thought, and instigate transformation is really remarkable. This extraordinary book, aptly titled "**Gestion Trsorerie Philippe Desbrires** ," published by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we shall delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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