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Ingénierie financière Karima Bouaïss, Kirsten Burkhardt-Bourgeois, Isabelle Chambost, Nadine de La Pallière, Slimane Faten Ben, Stéphane Lefrancq, Evelyne Poincelot, Fabrice Roth, 2024-08-06 Cet ouvrage d'ingénierie financière détaille les différentes opérations de restructuration financière qui peuvent intervenir dans le cours de la vie d'une société : fusion, clatement, dissolution, transmission, restructuration d'entreprises ou encore rachats d'actions. Afin de clarifier ces différentes opérations, l'ouvrage est ainsi structuré autour du principe de rapprochement clatement en insistant sur la dimension juridique qui a le mérite de qualifier distinctement chaque opération et de limiter les confusions. Ainsi, l'ouvrage aborde au travers de 7 cas d'entreprises les opérations suivantes : apports d'actifs, equity carve out, fusion, rachats d'actions, restructurations dans le cas de procédures préventives, scission, spin off, transmission. Il s'adresse aux enseignants étudiants et praticiens qui souhaitent comprendre les enjeux multiples, les stratégies financières et techniques de ces opérations. **Toute la gestion de**

l'entreprise : Comptabilité finance contrôle de gestion Paul-Jacques Lehmann, Arnaud Constant, François Pottier, 2020-06-23 Un exposé pratique et complet de tout ce qu'une entreprise doit prendre en charge de sa comptabilité la finance en passant par le contrôle de gestion. Le livre est basé sur des exemples d'entreprises réelles et propose de nombreux exercices et corrigés pour assimiler la matière efficacement. Ce livre traite de tous les sujets qu'une entreprise, aussi bien PME que grand groupe, doit gérer de la comptabilité, la finance en passant par le contrôle de gestion, ses documents comptables et financiers, la gestion de sa trésorerie, le choix et le financement de ses investissements, les méthodes disponibles pour son évaluation, sa gestion internationale en tant qu'importatrice et exportatrice en fonction des normes comptables internationales IFRS, l'analyse de ses coûts, son contrôle budgétaire, sa stratégie financière court et long terme. L'exposé est basé sur des exemples d'entreprises réelles et propose de nombreux exercices et corrigés pour assimiler la matière efficacement. Ne demandant aucun prérequis technique, cet ouvrage se veut le plus opérationnel possible afin d'être directement utilisable dans les entreprises.

L'économie du réel face aux modèles trompeurs Philippe Askenazy, David Cayla, 2018-06-29 Cet ouvrage remet l'économie au cœur des sciences sociales et questionne certains automatismes de pensée que les économistes affectionnent. Les recommandations qu'ils en tirent ont tendance à justifier des politiques dont les effets sociaux ne sont pas neutres : privilégiant des intérêts minoritaires au lieu de construire une société économique où la richesse créée par la majorité profite au plus grand nombre. L'économie ne parle plus du réel. Malgré ses prétentions scientifiques, elle se perd dans la laboration de modèles abstraits, bien souvent incapables de présenter une vision adéquate du monde économique et de ses problèmes. Est-on certain que les prix s'ajustent à l'offre et la demande ? La concurrence se traduit-elle toujours par une efficacité accrue ? Les dysfonctionnements du marché du travail permettent-ils d'expliquer le chômage ? Les réponses proposées par l'économie dominante se vérifient rarement dans les faits. Une vision économique trop étroite centrée sur une représentation idéalisée des marchés n'appréhende pas la complexité du monde telle qu'elle est vécue et induit des politiques aux résultats parfois désastreux. Il en va

ainsi des politiques agricoles qui ont g n r une catastrophe conomique sociale et environnementale ou de la cr ation du march europ en du carbone qui malgr la complexit de sa mise en oeuvre n est pas parvenu limiter les missions de gaz effet de serre des industriels Il est plus que temps de revoir en profondeur la mani re dont se construit la pens e conomique Nous avons besoin d une v ritable science conomique qui comprenne le r el c est dire la soci t humaine dans toutes ses dimensions

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