



Pierre Rion

Alain Trosch

**Initiation au droit  
budgétaire et comptable  
des administrations  
publiques**



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# Initiation Du Droit Budgettaire Et Comptable Des Administrations Publiques Initiations

**Pierre Rion,Alain Trosch**

## **Initiation Du Droit Budgéttaire Et Comptable Des Administrations Publiques Initiations:**

**Initiation du droit budgétaire et comptable des administrations publiques** Pierre Rion, Alain Trosch, 2013-08-08 L objectif est de fournir aux gestionnaires publics les informations générales et techniques qui lui sont nécessaires pour utiliser les nouveaux outils du budget et de la comptabilité publics La matière aborde relativement davantage du droit administratif et du management public que des finances publiques Le budget et la comptabilité constituent des outils indispensables pour une gestion efficace et transparente des pouvoirs publics La place centrale que de tels outils acquièrent progressivement dans la sphère publique n'est d'ailleurs que la conséquence de leur importance indiscutable dans le management moderne des entreprises privées et la survie d'anciennes régles et procédures parfois tatillonnes dans le droit budgétaire ne doit pas affaiblir cette conviction C'est pourquoi nous nous efforcerons de préciser pour chaque norme voquée sa raison d'être ainsi que les liens qui la rattachent aux objectifs poursuivis par le budget et la comptabilité et plus largement aux préoccupations de management Cet ouvrage arrive son heure dans la mesure où les lois de 2003 qui ont profondément organisé le budget et la comptabilité publics entrent désormais en application Adopté il y a près de dix ans la forme est devenue irréversible Au-delà des principes des concepts et des objectifs qui ont pris cette forme il paraît donc possible de définir les contours de ce qui constitue aujourd'hui le nouvel encadrement budgétaire et comptable de la gestion publique Il s'adresse aux gestionnaires publics des différents niveaux de pouvoir état, fédéral, communautés et régions aux fonctionnaires publics chargés de la gestion budgétaire et comptable ainsi qu'aux étudiants inscrits dans des filières qui pratiquent la gestion publique *Initiation au droit budgétaire et comptable des administrations publiques* Pierre Rion, Alain Trosch, 2013 L objectif est de fournir aux gestionnaires publics les informations générales et techniques qui lui sont nécessaires pour utiliser les nouveaux outils du budget et de la comptabilité publics La matière aborde relativement davantage du droit administratif et du management public que des finances publiques Le budget et la comptabilité constituent des outils indispensables pour une gestion efficace et transparente des pouvoirs publics La place centrale que de tels outils acquièrent progressivement dans la sphère publique n'est d'ailleurs que la conséquence de leur importance indiscutable dans le management moderne des entreprises privées et la survie d'anciennes régles et procédures parfois tatillonnes dans le droit budgétaire ne doit pas affaiblir cette conviction C'est pourquoi nous nous efforcerons de préciser pour chaque norme voquée sa raison d'être ainsi que les liens qui la rattachent aux objectifs poursuivis par le budget et la comptabilité et plus largement aux préoccupations de management Cet ouvrage arrive son heure dans la mesure où les lois de 2003 qui ont profondément organisé le budget et la comptabilité publics entrent désormais en application Adopté il y a près de dix ans la forme est devenue irréversible Au-delà des principes des concepts et des objectifs qui ont pris cette forme il paraît donc possible de définir les contours de ce qui constitue aujourd'hui le nouvel encadrement budgétaire et comptable de la gestion publique Il s'adresse aux gestionnaires publics des différents niveaux de pouvoir Etat, fédéral, communautés et régions aux fonctionnaires publics chargés de la gestion budgétaire et

comptable ainsi qu'aux étudiants inscrits dans des filières qui pratiquent la gestion publique

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