

Bernard Colasse

Dictionnaire de comptabilité

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La Découverte

Dictionnaire Comptabilite Bernard Colasse

Marie-Laure Legay, Anne Dubet



Dictionnaire Comptabilite Bernard Colasse:

Dictionnaire de comptabilité Bernard Colasse, 2015 Plus qu'un simple dictionnaire cet ouvrage est une critique de la comptabilité des entreprises travers ses mots Ses quelque 200 entrées peuvent être classées en deux grandes catégories 1 des mots techniques qui appartiennent classiquement au vocabulaire comptable annexe bilan compte de résultat comprehensive income dédit GAAP goodwill IFRS image fidèle juste valeur plan comptable génral politique comptable etc c'est dire les termes qu'utilisent couramment les professionnels de la comptabilité et que doivent apprendre les étudiants en comptabilité 2 des mots qui relèvent de ce que l'on pourrait appeler une technologie comptable affaires big capitalisme colonisation délocalisation thique genre investisseurs objectivité profession comptable risque transparence virtuel comptable etc c'est dire d'un discours sur la comptabilité des entreprises considéré comme un phénomène total avec des dimensions certes techniques mais aussi historiques juridiques économiques et politiques Ce dictionnaire critique montre la grande importance sociale et les nombreuses limites d'une technique qui mesure le profit et qui paradoxalement est souvent considéré comme sans qualité s'terne neutre et inoffensive

Dictionnaire historique de comptabilité des entreprises Didier Bensadon, Nicolas Praquin, Béatrice Touchelay, 2016-02-28 Plus de quatre vingt contributeurs spécialistes de sciences humaines et sociales droit économie gestion histoire sciences politiques sociologie ont travaillé ensemble pour définir les principales notions et termes comptables qui courent du XVe siècle aujourd'hui L'ouvrage est même destiné à resservir un public varié les non spécialistes

Property, Power and Politics Jean-Philippe Robé, 2020-10-05 Globalization is an extraordinary phenomenon affecting virtually everything in our lives And it is imperative that we understand the operation of economic power in a globalized world if we are to address the most challenging issues our world is facing today from climate change to world hunger and poverty This revolutionary work rethinks globalization as a power system feeding from and in competition with the state system Cutting across disciplines of law politics and economics it explores how multinational enterprises morphed into world political organisations with global reach and power but without the corresponding responsibilities In illuminating how the concentration of property rights within corporations has led to the rejection of democracy as an ineffective system of government and to the rise in inequality Rob offers a clear pathway to a fairer and more sustainable power system

Comptabilité internationale, entreprise et société Isabelle Chambost, Rouba Chantiri, Christophe Herriau, Hervé Kohler, Anne Le Manh, Stéphane Lefrancq, Gaëlle Lenormand, Christine Pochet, Nicolas Praquin, Gilles Thomas, Lionel Touchais, Sylvie Vidalenc, Sandrine Wendling, 2024-08-06 Avec la collaboration de Chantiri Rouba Herriau Christophe Kohler Hervé Le Manh Anne Lenormand Gaëlle Pochet Christine Praquin Nicolas Thomas Gilles Touchais Lionel Vidalenc Sylvie et Wendling Sandrine La mise en œuvre des normes comptables internationales pose de nombreuses difficultés techniques auxquelles une abondante littérature s'attache à pondre de manière générale ou centrée sur des domaines particuliers par exemple la comptabilisation des instruments financiers Cet ouvrage se propose ainsi d'articuler une approche technique

flexible et critique en mettant en évidence les enjeux sociaux et politiques lors de leur mise en œuvre par les entreprises. Ce manuel étudie ainsi les normes comptables internationales à travers 15 études de cas construites autour d'une problématique permettant de relier le champ technique relevant potentiellement de plusieurs normes aux enjeux économiques et sociaux auxquels doivent faire face actuellement les entreprises. Pour ce faire, l'ouvrage s'appuie sur l'analyse de cas réels d'entreprises appartenant à des secteurs d'activités variés. Ces études de cas permettent d'examiner avec précision les conditions modalités et conséquences de l'élaboration des normes comptables internationales jusqu'à leur application et les choix et stratégies qu'elles impliquent pour les entreprises.

Traité de codétermination Collectif Collectif, 2025-08-13 T00:00:00-04:00

Résultat d'un travail collectif et multidisciplinaire, cet ouvrage unique entend démontrer que la forme normale du gouvernement d'entreprise est la codétermination système de prises de décisions dans l'entreprise qui donne une juste place aux salariés tous les niveaux du conseil d'administration au conseil d'établissements.

Quelles normes comptables pour une société du commun ? Édouard Jourdain, 2019-04-19

Les normes comptables véritable cœur de fonctionnement de l'entreprise et de l'état revêtent une dimension inévitablement politique technique neutre et simple en apparence reposant sur la vérification d'entrées et de sorties d'argent. La comptabilité offre pourtant autant de modèles comptables que de représentations du monde et de ce qu'il paraît juste de valoriser. Édouard Jourdain montre l'évolution de la fonction des normes comptables dans l'histoire ainsi que l'idéologie libérale dont elles sont tributaires aujourd'hui. Il propose ensuite des outils pour penser des normes nouvelles des définitions du capital et de la valeur s'inscriraient dans une économie du commun nécessaire la bonne marche vers une transition écologique et économique.

Dictionnaire historique de la comptabilité publique Marie-Laure Legay, Anne Dubet, 2010

Ce dictionnaire est le premier outil d'analyse des termes techniques et formes comptables restitués dans leur contexte historique. Fruit du travail d'une équipe d'historiens de juristes et de spécialistes de sciences de gestion il court sur la période 1500-1850. Sans omettre les expériences d'adaptation de la comptabilité marchande aux organisations publiques, il met en évidence la construction d'un savoir autonome reconstituée des procédures jusqu'au mal comprises et propose une histoire européenne comparée du contrôle comptable.

Dictionnaire historique de l'économie-droit, XVIIIe-XXe siècles, 2007

La 4e de couverture indique : Les marchés peuvent-ils se réguler eux-mêmes ? Des interventions extérieures sont-elles nécessaires ? Le débat est ancien. Le rapport entre normes et marché a cessé de poser problème. On le trouve en connotation juridique du XVIIIe siècle les débats sur les corporations d'Ancien Régime l'état social ou sur la mise en place des institutions européennes relèvent de cette problématique. Cet ouvrage montre que ce genre d'approche est biaisé : les normes et l'état ne sont ni en opposition ni des compléments du marché, ils en sont constitutifs. Normes et marchés se définissent mutuellement. C'est pourquoi les contributions réunies ici parlent d'économie, droit. Dans des termes accessibles mais rigoureux, historiens, juristes, économistes et sociologues expliquent la signification que les principales notions d'économie et de droit du marché : apprentissage, travail, concurrence, entreprise, société, consommateur, crédit, spéculation, marques et brevets, etc., ont eue dans le

pass et ont de nos jours Le livre s adresse non seulement aux chercheurs et tudians mais quiconque s interroge et cherche comprendre l origine la dynamique et les probl mes contemporains en mati re de concurrence et de discipline des march s On y remet en question l id e acquise suivant laquelle la r gulation d Ancien R gime succ derait une poque lib rale suivie son tour de nouvelles formes de r gulation propres l tat social Tout au contraire on y montre que des formes de libert et de r gulation sont pr sentes chaque poque et que c t de la r gulation macro conomique et administrative il faut prendre en compte la r gulation des march s via les contrats De ces l ments d pendent le pouvoir conomique les in galit s mais aussi la dynamique du capitalisme pass e pr sente et venir

Bibliographie Mensuelle United Nations Library (Geneva, Switzerland),1991

Typologie des dossiers des organisations Louise Gagnon-Arguin,Sabine

Mas,2011-11-25T00:00:00-05:00 Les documents produits ou re us par les organisations qu ils soient sous forme analogique ou num rique sont plac s dans des dossiers Ce premier niveau de classement sert g n ralement de base la classification d o l importance de le g rer avec soin C est dans cet esprit que le pr sent ouvrage faisant suite la Typologie des documents des organisations propose une analyse d taill e des principaux dossiers de gestion d une organisation soit les dossiers constitutifs les dossiers de r union les dossiers de direction les dossiers des relations de travail les dossiers des ressources humaines les dossiers des communications les dossiers des ressources financi res les dossiers juridiques les dossiers des ressources mobili res et immobili res Les auteurs d finissent le contexte de cr ation de ceux ci justifie leur r le analyse leur contenu propose des m tadonn es et indique le temps allouer leur conservation L tudiant en archivistique l archiviste et le gestionnaire de documents y trouveront un outil indispensable de traitement de l information

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