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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 général 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

Quelles normes comptables pour une société du commun ? Édouard Jourdain, 2019-04-19 Les normes comptables virtuelles c'est d'abord de fonctionnement de l'entreprise et de l'état revêtent une dimension minime 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 une société 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 où les définitions du capital et de la valeur s'inscriraient dans une économie du commun nécessaire la bonne marche vers une transition écologique et économique Traité de codétermination Collectif Collectif, 2025-08-13T00:00:00-04:00 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 prise de décisions dans l'entreprise qui donne une juste place aux salariés tous les niveaux du conseil d'administration au conseil d'administrations

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

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 marchés a cessé de poser problème On le trouve en connotation déjà dès le 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 sociétal consommateur crédit spéculation marques et brevets etc ont eue dans le passé et ont de nos jours Le livre s'adresse non seulement aux chercheurs et étudiants mais quiconque s'interroge et cherche comprendre l'origine la dynamique et les problèmes contemporains en matière de concurrence et de discipline des marchés On y remet en question l'idée acquise suivant laquelle la régulation d'Ancien Régime succéderait une époque libérale suivie son tour de nouvelles formes de régulation propres à l'état social Tout au contraire on y montre que des formes de liberté et de régulation sont présentes chaque époque et que celle de la régulation macro économique et administrative il faut prendre en compte la régulation des marchés via les contrats De ces éléments dépendent le pouvoir économique les inégalités mais aussi la dynamique du capitalisme passé présent et venir

Lexique de comptabilité et de gestion Bernard Colasse, 1977 **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 répondre 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 réflexive 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 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 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

Lexique de Comptabilité et de Gestion Bernard Colasse, 1979-01-01

Typologie des dossiers des organisations Louise Gagnon-Arguin, Sabine Mas, 2011-11-25T00:00:00-05:00

Les documents produits ou reçus par les organisations qu'ils soient sous forme analogique ou numérique sont placés dans des dossiers. Ce premier niveau de classement sert généralement de base à la classification d'où l'importance de le gérer avec soin. C'est dans cet esprit que le présent ouvrage faisant suite à la Typologie des documents des organisations propose une analyse détaillée des principaux dossiers de gestion d'une organisation soit les dossiers constitutifs les dossiers de réunion les dossiers de direction les dossiers des relations de travail les dossiers des ressources humaines les dossiers des communications les dossiers des ressources financières les dossiers juridiques les dossiers des ressources mobilières et immobilières. Les auteures définissent le contexte de création de ceux-ci justifient leur répartition analysent leur contenu proposent des modalités et indiquent le temps allouer leur conservation. L'étudiant en archivistique l'archiviste et le gestionnaire de documents y trouveront un outil indispensable de traitement de l'information.

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