

VALORISER LE **CAPITAL** **IMMATÉRIEL** DES ENTREPRISES INNOVANTES

BERNARD ATTALI

JACKY OUZIEL

GILLES TRIGANO

Avec l'importante contribution de
Stéphane Bellanger

Préface de Laurent Bernabey

Préface d'Elizabeth Desautels



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Valoriser Le Capital Immatériel De L'entreprise

**Philippe-Nicolas Marcaillou, Yosra
Béjar**



Valoriser Le Capital Immatériel De L'entreprise:

Valoriser le capital immatériel de l'entreprise Alan Fustec, Bernard Marois, 2011-07-07 A l'occasion du 20^{me} Prix Turgot d'écrit en mars 2007 ce livre a reçu le prix spécial du jury Une large part de la valeur des entreprises est cachée Une méthode efficace pour valuer la véritable valeur d'une entreprise Un modèle prouvé utilisé par de nombreuses sociétés Une réflexion sur l'économie immatérielle et ses enjeux Le capital immatériel est composé de tous les constituants de l'entreprise qui ont de la valeur mais qui ne figurent pas dans son bilan les clients les brevets les marques le capital humain le système d'informations En 25 ans cette richesse s'est considérablement développée Elle représente aujourd'hui les deux tiers de la valeur des entreprises alors que le bilan n'en reflète plus que le tiers Nous avons donc besoin de nouveaux instruments de mesure Ce livre présente une méthode de valorisation des actifs immatériels permettant d'apprécier la qualité de tous les actifs immatériels grâce à un système de notation et un tableau de bord innovants afin d'estimer la valeur financière de mesurer la valeur créée par un projet et de calculer son goodwill Très accessible ce livre s'adresse aux dirigeants et responsables quelle que soit leur fonction dans l'entreprise Il fournit une méthode solide aux professionnels de la finance aux investisseurs et aux étudiants

Diagnostic d'entreprise. Performance, Capital immatériel et Risques Philippe-Nicolas Marcaillou, Yosra Béjar, 2021-04-27 L'objectif de cet ouvrage de diagnostic d'entreprise est de vous enseigner les outils de mesure de performance et d'analyse des risques les plus utiles pour retranscrire une image fidèle de la santé d'une organisation Il présente les forces stratégiques de l'entreprise ses équilibres financiers fondamentaux et sa capacité à générer des ressources financières propres pour se développer et assurer une performance pour ses différentes parties prenantes L'ouvrage met l'accent sur l'apport du capital immatériel dans les processus de création de valeur et présente une méthodologie simple d'évaluation qui permet de mesurer son impact sur les performances Nous sommes dans un monde en pleine mutation avec des ruptures de plus en plus fréquentes Les usages évoluent ainsi que les besoins de nos clients Nous sommes en permanence en recherche d'un avantage compétitif et de différenciation pour dynamiser nos performances Nous avons besoin d'une agilité que nous ne pouvons trouver qu'auprès de collaborateurs motivés porteurs d'initiatives et auxquels nous faisons une grande confiance En lisant cet ouvrage je suis ravi de découvrir un outil de mesure du capital immatériel la fois original et complémentaire aux outils classiques de la finance Les auteurs en font une description pédagogique et progressive pour une meilleure appropriation par le lecteur Le résultat est de très grande qualité et gagnerait à être largement diffusé pour la mise en pratique sur le terrain Jean-François Bensahel Président Groupe iQera Ce livre est une contribution remarquable sur le sujet du diagnostic de l'entreprise en général et du sujet du capital immatériel en particulier Au-delà d'un examen exhaustif des tapes clés et de la méthodologie pour la bonne réalisation d'un diagnostic l'approche pédagogique de Philippe Nicolas et Yosra permet de démystifier le sujet du capital immatériel avec simplicité Ce domaine qui s'est fortement développé depuis les vingt dernières années est complexe mais la méthode présentée est solide et pragmatique Ce sujet de capital immatériel nous est cher depuis vingt

ans est fait partie de notre ADN Au quotidien les 12 000 collaborateurs de Doctegestio offrent dans les m tiers de la sant et du m dico social toutes les formes d aide et d assistance n cessaires au cours d une vie en accompagnant les personnes et les familles de fa on globale A titre d illustration notre groupe intervient de l aide la personne domicile jusqu l h bergement des personnes en situation de d pendance dans ses EHPAD en passant par les consultations dans ses centres de sant la mise en oeuvre de traitements et la r alisation d interventions chirurgicales dans ses cliniques Entreprise de services Doctegestio depuis sa cr ation est tr s attentive aux probl matiques de la RSE par conviction En effet au del des aspects financiers cette nouvelle grille de lecture permet l entreprise de mieux r pondre aux d fis auxquels elle est confront e aujourd hui et aux attentes de ses parties prenantes commencer par ses salari s C est aussi une nouvelle vision de son r le et de sa responsabilit dans la soci t travers notre d marche RSE et de nos engagements au del du cadre l gal impos nous tentons d am liorer en permanence notre impact social et environnemental tout en tant conomiquement performant Je recommande vivement la lecture de ce livre Bernard Bensaid Pr sident Groupe Doctegestio L ouvrage de Philippe Nicolas Marcaillou et Yosra Bejar constitue un remarquable guide d valuation pour les tudians et les professionnels de la finance Les auteurs nous proposent une m thodologie et des outils pour aborder la valorisation du capital immat riel partir de crit res extra financiers Ces travaux constituent ainsi une pr cieuse base pour l valuation des entreprises fortement innovantes Damien Bernet Directeur du d veloppement Netflix France Voici un ouvrage clair et p dagogique sur le sujet souvent complexe et d licat du diagnostic de l entreprise Au del d une pr sentation p dagogique des comptes et des ratios financiers classiques Philippe Nicolas Marcaillou et Yosra B jar illustrent les enjeux des entreprises par de multiples illustrations et avis d experts Et surtout ils mettent en avant de mani re didactique et pragmatique les actifs immat riels qui sont souvent la cl de la solidit ou de la d faillance d une soci t Tr s utile Patrick Claude Directeur des Services Financiers du Groupe Renault Directeur des Risques de RCI Bank la m thode didactique et p dagogique enseign e par Philippe Nicolas Marcaillou et Yosra Bejar claricit ce sujet complexe avec simplicit et pragmatisme R el outil p dagogique ce livre s appuie sur des exemples et des exercices pr cis qui aboutissent l acquisition d une m thodologie d analyse rigoureuse et des d cisions financi res pratiques Un livre recommander pour d couvrir et approfondir ses connaissances en finance d entreprise avec un angle sur les actifs immat riels Michel P reti non executive Chairman Riverbank SA Partner and Ceo RiverRock European Capital Partners L ouvrage de Philippe Nicolas Marcaillou et Yosra Bejar constitue une tr s bonne synth se des l ments de ce que ces auteurs appellent un diagnostic de l entreprise L ambition est de rassembler des l ments quantitatifs issus des donn es financi res et comptables des entreprises avec des l ments plus qualitatifs Il est tr s int ressant de noter l importance donn e par les auteurs au suivi des flux de tr sorerie contrairement au choix de la premi re version des IFRS o les tats de cash flow avaient disparu tort au profit d une vision quasi exclusivement bilancielle Les investisseurs institutionnels adh rent cet angle d analyse car lorsqu ils investissent long terme dans des entreprises ils tudient au travers de la transformation des flux de tr sorerie l efficacit la force ou la

faiblesse du modèle d'activité de l'entreprise et ils essaient de quantifier les avantages compétitifs de l'entreprise que les auteurs abordent par la notion de capital immatériel Hubert Rodarie Président Association Française des Investisseurs Institutionnels AF2i L'ouvrage aborde de manière pédagogique les dimensions multiples de l'analyse de la valeur des entreprises en mettant en exergue l'interdisciplinarité qu'elle requiert Au-delà des valeurs numériques l'analyse de l'entreprise embrasse en effet une densité considérable d'informations et un vaste champ d'analyse En mettant en valeur l'importance de l'immatériel longtemps ignoré ou négligé principalement au nom d'incertitudes méthodologiques et de sa difficile quantification les auteurs rendent intelligible la nécessaire prise en compte du capital intellectuel d'une entreprise que la seule lecture de données financières et comptables ne saurait appréhender Dans nos sociétés complexes chacun ressent bien quel point la compréhension des éléments immatériels que sont le capital humain la réputation et la robustesse des organisations est clé pour apprécier les forces et les faiblesses d'une entreprise dans le temps comme ses leviers de compétitivité Cette vision rejoint tous les travaux tant en France qu'en Europe visant faire naître des référentiels extra-comptables capables de prendre en compte les multiples enjeux sociaux auxquels les entreprises ont à faire face Cet ouvrage apportera un large lectorat des clés utiles pour comprendre comment les entreprises s'adaptent ces nouveaux défis Thibault de Saint Priest Secrétaire général Centre des Professions Financières Ce livre qui traite de la performance et des risques fait la part belle à la trésorerie et la liquidité de l'entreprise En cette période trouble du Covid nous l'avons expérimenté la première ligne de défense en cas de risque majeur c'est la liquidité ensuite vient la solvabilité qui ne se mesure pas seulement la lecture ou l'analyse du bilan mais bien plus largement en tenant compte de l'immatériel de l'impact social et environnemental Une lecture tout fait d'actualité ponctuée de mini-exemples bien ciblés car la finance ce n'est pas théorique comme le cash Florence Saliba Directrice financement et trésorerie du Groupe Danone Présidente de l'AFTE Association Française des Trésoriers d'Entreprise

Knowledge Management, la valorisation du capital immatériel dans l'entreprise CAPA Conseil, 2002

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