

# VALORISER LE CAPITAL IMMATÉRIEL DES ENTREPRISES INNOVANTES

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Avec l'importante contribution de  
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Préface de Laurent Bernabey  
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# Valoriser Le Capital Immateacuteriel De Lentreprise

**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<sup>me</sup> Prix Turgot d'Or 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 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'avec des 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 ont fait 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 métiers de la santé et du médico-social toutes les formes d'aide et d'assistance nécessaires au cours d'une vie en accompagnant les personnes et les familles de façon globale A titre d'illustration notre groupe intervient de l'aide à la personne domicile jusqu'à l'hébergement des personnes en situation de dépendance dans ses EHPAD en passant par les consultations dans ses centres de santé la mise en œuvre de traitements et la réalisation d'interventions chirurgicales dans ses cliniques Entreprise de services Doctegestio depuis sa création est très attentive aux problématiques de la RSE par conviction En effet au-delà des aspects financiers cette nouvelle grille de lecture permet l'entreprise de mieux répondre aux défis auxquels elle est confrontée aujourd'hui et aux attentes de ses parties prenantes commencer par ses salariés C'est aussi une nouvelle vision de son rôle et de sa responsabilité dans la société travers notre démarche RSE et de nos engagements au-delà du cadre légal imposé nous tentons d'améliorer en permanence notre impact social et environnemental tout en étant économiquement performant Je recommande vivement la lecture de ce livre Bernard Bensaid Président Groupe Doctegestio L'ouvrage de Philippe Nicolas Marcaillou et Yosra Bejar constitue un remarquable guide d'valuation pour les étudiants et les professionnels de la finance Les auteurs nous proposent une méthodologie et des outils pour aborder la valorisation du capital immatériel partir de critères extra-financiers Ces travaux constituent ainsi une précieuse base pour l'valuation des entreprises fortement innovantes Damien Bernet Directeur du développement Netflix France Voici un ouvrage clair et pédagogique sur le sujet souvent complexe et délicat du diagnostic de l'entreprise Au-delà d'une présentation pédagogique des comptes et des ratios financiers classiques Philippe Nicolas Marcaillou et Yosra Bejar illustrent les enjeux des entreprises par de multiples illustrations et avis d'experts Et surtout ils mettent en avant de manière didactique et pragmatique les actifs immatériels qui sont souvent la clé de la solidité ou de la défaillance d'une société Très utile Patrick Claude Directeur des Services Financiers du Groupe Renault Directeur des Risques de RCI Bank la méthode didactique et pédagogique enseignée par Philippe Nicolas Marcaillou et Yosra Bejar clarifie ce sujet complexe avec simplicité et pragmatisme Rôle outil pédagogique ce livre s'appuie sur des exemples et des exercices précis qui aboutissent à l'acquisition d'une méthodologie d'analyse rigoureuse et des décisions financières pratiques Un livre recommander pour découvrir et approfondir ses connaissances en finance d'entreprise avec un angle sur les actifs immatériels Michel Peretti non executive Chairman Riverbank SA Partner and CEO RiverRock European Capital Partners L'ouvrage de Philippe Nicolas Marcaillou et Yosra Bejar constitue une très bonne synthèse des éléments de ce que ces auteurs appellent un diagnostic de l'entreprise L'ambition est de rassembler des éléments quantitatifs issus des données financières et comptables des entreprises avec des éléments plus qualitatifs Il est très intéressant de noter l'importance donnée par les auteurs au suivi des flux de trésorerie contrairement au choix de la première version des IFRS où les flux de cash flow avaient disparu au profit d'une vision quasi exclusivement bilancielle Les investisseurs institutionnels adoptent cet angle d'analyse car lorsqu'ils investissent long terme dans des entreprises ils tiennent au travers de la transformation des flux de trésorerie l'efficacité 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 fait 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 troublée du Covid nous l'avons expérimenté le premier 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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