



Comptabilité de gestion et pilotage des coûts (French Edition)

Florence Cavélius, Pierre Bonneault, Marie-Léandre Gomez, Michel Gordin, Philippe Lorino, Nicolas Mottis, Adrian Zicari

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Cet ouvrage est conçu comme un équilibre entre les approches théoriques et managériales sur la gestion des coûts. Il n'est pas conçu comme un ouvrage présentant des méthodes de comptabilité de gestion, mais comme un manuel présentant les concepts et méthodes de base pour analyser, gérer, mesurer, piloter, anticiper les coûts dans une entreprise. A ce titre, les concepts et méthodes sont ancrés dans le point de vue théorique afin de bien expliquer leur fonctionnement, leurs avantages et leurs limites. Mais le point de vue managérial est immédiatement associé à cette présentation théorique: la présentation des outils et méthodes se fait en liaison avec les décisions que peut avoir à prendre tout manager, ou les questions que tout manager est susceptible de se poser, alors qu'il cherche à piloter ses coûts.

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