

CONTRÔLE DE GESTION BANCAIRE



Dreyfuss Gilles

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Présentation

- **Le monde bancaire est en pleine mutation.**
 - Les nouvelles technologies peuvent faire disparaître des pans entiers d'activités à forte marge.
 - La gestion de la donnée et la cybersécurité sont devenues essentielles.
- **Face à l'incertitude et aux risques à venir, le contrôle de gestion est plus que jamais la boussole ou le pilote qui permet d'amener l'entreprise bancaire vers un avenir plus serein.**
- **Le contrôle de gestion bancaire**
 - Outil de pilotage essentiel de la performance => constitue une force de propositions et d'aide à la décision pour le management.
 - Fonction stratégique dans un monde compétitif soumis à des aléas réglementaires dans un environnement de risques géopolitiques et économiques.
 - Recouvre trois enjeux :
 - L'objectif d'optimisation et de pilotage du résultat = Donner des buts à atteindre et aider à la décision
 - Le suivi de l'allocation des fonds propres
 - Le suivi et le contrôle de la liquidité
- **Le terme « Contrôle de gestion bancaire » est-il approprié ?**

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SOMMAIRE

L'environnement bancaire et financier

Controle De Gestion Bancaire

Ghaleb Mahmassani



Contrôle De Gestion Bancaire:

Le contrôle de gestion bancaire et financier Michel Rouach, Gérard Naulleau, 1998 Le contrôle de gestion est aujourd'hui l'instrument de pilotage indispensable aux décideurs des établissements bancaires et financiers Michel Rouach et Gérard Naulleau font le point sur les différentes dimensions du contrôle de gestion bancaire Cette troisième édition propose de nouveaux développements sur la mesure des résultats des activités de marchés de capitaux et sur les dispositifs les plus récents du contrôle de gestion comme ABC ABM ou le reengineering Cet ouvrage de référence s'adresse aux cadres et dirigeants de banques concernés par une fonction désormais intégrée leurs préoccupations quotidiennes Il s'adresse également un public plus large d'enseignants étudiants consultants et professionnels intéressés par la gestion bancaire Quant aux contrôleurs de gestion il leur permettra d'approfondir leurs connaissances et de confronter leur pratique

Le contrôle de gestion bancaire et financier Michel Rouach, Gérard Naulleau, 1991

Contrôle de gestion bancaire Michel Rouach, 2023 Le contrôle de gestion est une discipline essentielle au cœur de la gestion des banques et établissements financiers Cette neuvième édition tient compte des derniers développements institutionnels et réglementaires dans le domaine bancaire et des avancées récentes en matière de pilotage de la performance Elle a l'occasion d'ajouts et de modifications significatifs par rapport aux éditions précédentes Ainsi les chapitres 4 Contrôle de gestion et contrôle interne et 5 Contrôle de gestion et conformité professionnelle ont été remaniés et renforcés afin de bien souligner l'importance de ces sujets dans le dispositif de contrôle de gestion bancaire le chapitre 13 Allocation des fonds propres et ratios prudentiels a été actualisé et complété afin d'intégrer les derniers développements en matière de fonds propres normatifs et de ratios prudentiels Un nouveau chapitre 14 traitant des systèmes d'information et de digitalisation du contrôle de gestion a été ajouté compte tenu de la montée en puissance de ces sujets pour le contrôle de gestion bancaire le chapitre 15 Perspectives du contrôle de gestion bancaire a été actualisé et complété par la présentation des impacts de la RSE sur le contrôle de gestion Tous les autres chapitres ont été actualisés en particulier les chapitres 1 Les mutations de l'environnement bancaire et financier et 3 La prestation contrôle de gestion Cette nouvelle édition renforce son orientation pratique avec plus du quart de l'ouvrage consacré des exemples illustratifs et des études de cas accompagnés de leurs solutions commentées Cet ouvrage de référence très complet s'adresse aux dirigeants cadres financiers dans les banques mais également un public plus large de consultants professionnels enseignants formateurs et étudiants intéressés par la gestion bancaire Quant aux contrôleurs de gestion ils y trouveront l'état de l'art en matière de pilotage de la performance dans le secteur bancaire et financier

Contrôle de gestion et stratégie dans la banque Gérard Naulleau, Michel Rouach, 2013 La 4^e de couverture indique Cet ouvrage présente le contrôle de gestion bancaire dans ses relations avec la stratégie Dans un environnement bancaire et financier en évolution rapide il aborde les principales composantes du contrôle de gestion d'approche stratégique et planification opérationnelle gestion prévisionnelle et budgétaire mesure de la rentabilité d'termination du produit net bancaire par centre de profit produit client calcul des charges analyse des résultats

suivi de la création de valeur et pilotage de la performance allocation des fonds propres reporting et tableaux de bord Cette troisième édition a fait l'objet d'une actualisation de l'ensemble des chapitres ainsi que d'une refonte du chapitre relatif à l'allocation des fonds propres afin de tenir compte du nouveau ratio B le 3 R dig dans une approche résolument pédagogique cet ouvrage de synthèse s'adresse aux contrôleurs de gestion et directeurs financiers ainsi qu'un public plus large intéressé par la gestion bancaire

Contrôle de gestion stratégique dans la banque Michel Rouach, Laura Rouach, 2019-06-06 Dans l'environnement bancaire et financier la fonction contrôleur de gestion poursuit son développement Cet ouvrage présente le contrôleur de gestion bancaire dans ses relations avec la stratégie Dans un environnement bancaire et financier en évolution rapide il aborde les principales composantes du contrôleur de gestion d'marché stratégique et planification opérationnelle gestion prévisionnelle et budgétaire mesure de la rentabilité d'termination du produit net bancaire par centre de profit produit client calcul des charges analyse des résultats suivi de la création de valeur et pilotage de la performance allocation des fonds propres reporting et tableaux de bord contrôleur de gestion et fonctions connexes Cette quatrième édition a fait l'objet d'un nouveau chapitre portant sur le contrôleur de gestion et les fonctions connexes comptabilité générale ALM Trésorerie Direction financière audit interne d'une actualisation de l'ensemble des chapitres ainsi que d'une refonte du chapitre relatif à l'allocation des fonds propres afin de tenir compte des nouveaux développements en matière de ratio réglementaire ratio B le 3 R dig dans une approche résolument pédagogique cet ouvrage de synthèse s'adresse aux contrôleurs de gestion et directeurs financiers ainsi qu'un public plus large intéressé par la gestion bancaire

Sommaire 1 Le contrôleur de gestion support du pilotage stratégique dans la banque 2 Le contrôleur de gestion et les fonctions connexes 3 D'marché stratégique et planification opérationnelle 4 La procédure budgétaire 5 La d'termination du produit net bancaire et des charges 6 La mesure des résultats 7 Allocation des fonds propres et ratios de rentabilité 8 Reporting tableaux de bord et indicateurs

Un contrôle de la gestion bancaire Gérard Afchain, Claude Lacan, 2019

Mise en oeuvre stratégique en banque Guy Laplagne, 2025-12-03 Ce livre prolonge plus de quarante années d'enseignement et de pratique professionnelle dans le domaine bancaire du conseil en stratégie et de la formation en université C'est ce parcours que Stratégies bancaires fondamentaux et cas pratique mis jour en juillet 2025 doit son ancrage la fois théorique et opérationnel Il y a 5 volumes Introduction Diagnostic Choix stratégiques mise en oeuvre stratégique avec un volume consacré uniquement des études de cas présentées dans tous les volumes

Banque, 1995

La mise en place d'un contrôle de gestion bancaire Marie-Bluette Kiener, 2003

Le guide des masters et des troisièmes cycles Yaël Didi, Violaine Miossec, 2008 Présenté à l'université en écoles de commerce ou d'ingénieurs les troisièmes cycles proposés aux étudiants sont particulièrement nombreux Cet ouvrage recense toutes les formations possibles et d'livre de nombreux conseils pour choisir celle qui convient Avec également des informations pour préparer le dossier de candidature et l'entretien d'admission

Contrôle de gestion bancaire & direction financière Michel Rouach, Gérard Naulleau, 2012 Le contrôleur de gestion est devenu essentiel pour les décideurs des établissements bancaires et financiers La sixième édition a t l

occasion d'ajouts significatifs afin de tenir compte des derniers développements du secteur bancaire les modifications de l'environnement sectoriel et réglementaire au chapitre 1 l'évolution des relations entre conformité interne et contrôle de gestion au chapitre 3 et enfin les nouveaux ratios prudentiels issus de Bâle 3 avec une présentation synthétique du nouveau dispositif au chapitre 11 Les autres chapitres ont tous été actualisés Cette nouvelle édition se veut encore plus pratique avec plus du quart de l'ouvrage consacré des exemples et des cas concrets de contrôle de gestion bancaire accompagnés de leurs solutions commentées Ouvrage de référence il s'adresse aux dirigeants et cadres de banques mais également un public plus large de consultants de professionnels d'enseignants et d'étudiants intéressés par la gestion bancaire et financière Quant aux contrôleurs de gestion et directeurs financiers ils y trouveront l'état de l'art en matière de contrôle de gestion et de pilotage de la performance en secteur bancaire et financier

Contrôle de gestion bancaire Michel Rouach, Gérard Naulleau, 2016-11-28

Le contrôle de gestion est une discipline essentielle au cœur de la gestion bancaire Cette septième édition tient compte des derniers développements institutionnels et réglementaires du secteur bancaire et des avancées récentes en matière de pilotage de la performance Ainsi le chapitre 1 a entièrement été remanié afin de tenir compte des changements opérés au niveau du cadre juridique et institutionnel bancaire français et européen en les chapitres 7 Rentabilité par produit 8 Démarche stratégique et planification opérationnelle 9 Budget et suivi budgétaire et 11 Fonds propres et ratios prudentiels ont été complétés afin d'intégrer les contraintes réglementaires liées au nouveau mécanisme SREP Supervisory Review and Evaluation Process mis en œuvre par la Banque centrale européenne BCE pour les banques systémiques ainsi que les derniers développements en matière de ratios prudentiels Bâle III et en particulier la liquidité Tous les autres chapitres ont été actualisés en particulier les chapitres 10 Tableaux de bord et indicateurs et 12 Perspectives du contrôle de gestion bancaire dont une partie sur le Big Data et les pratiques de contrôle de gestion Cette nouvelle édition renforce son orientation pratique avec plus du quart de l'ouvrage consacré des exemples illustratifs et des études de cas accompagnés de leurs solutions commentées Cet ouvrage de référence très complet s'adresse aux dirigeants et cadres de banques mais également un public plus large de consultants de professionnels d'enseignants de formateurs et d'étudiants intéressés par la gestion bancaire Quant aux contrôleurs de gestion ils y trouveront l'état de l'art en matière de pilotage de la performance dans le secteur bancaire

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