



L'EVALUATION DE L'ENTREPRISE



Objectif



Il est attendu de cette formation que le participant puisse :

- ❖ Appliquer les différentes méthodes d'évaluation,
 - ❖ Identifier les différentes étapes de la conduite d'une mission d'évaluation de l'entreprise.
- 

Evaluation Dentreprise

Arnaud Thauvron



Evaluation Dentreprise:

Guide pratique d'évaluation d'entreprise Jean-Etienne Palard, Franck Imbert, 2013-07-04 Le guide de référence de la valuation Cet ouvrage présente de manière la fois concrète et rigoureuse la valuation d'entreprise son environnement et ses pratiques ainsi que les principales techniques mises en oeuvre par les professionnels de la valuation Destin au non spécialiste comme au professionnel l'acheteur comme au vendeur ou au conseil il sera utile que vous ayez traité le rachat d'une entreprise une succession ou une introduction en Bourse Il a été conçu pour être efficace autour de multiples exemples étudiés de cas exercices et auto diagnostics Proposant des plans d'action tape par tape le Guide pratique de valuation d'entreprise donne les clés pour choisir la méthode la plus efficace à utiliser au mieux et d'ajuster les piges courants Quelle méthode choisir en fonction de la société et du contexte économique Quelles sont les dernières évolutions des techniques de valuation d'entreprise Comment mettre en oeuvre la méthode DCF Quelles sont les principales tapes respecter pour une valuation multicritère

Analyse financière et évaluation d'entreprise Simon Parienté, 2013-08-30 L'analyse financière et la valuation d'entreprise vues sous un angle managérial avec une approche pluridisciplinaire comptable financière et stratégique Son eText enrichi permet une réelle mise en pratique *Analyse financière et évaluation d'entreprise* Simon Parienté, 2009

Evaluation d'entreprise Jean-Baptiste Tournier, Jean-Claude Tournier, 2011-07-07 La vie économique actuelle se caractérise par la multiplication des travaux de valuation financière du particulier intéressé par la bourse la multinationale qui se développe par croissance externe en passant par les experts indépendants qui valuent les actifs des sociétés cotées les nécessités de valuer des biens sont innombrables Chaque valuation est située dans son environnement économique afin d'aider les intervenants selon leur secteur d'activité mesurer la pertinence de leur approche Les méthodes de valuation approches intrinsèques par les flux patrimoniaux ou analogiques voire formules mixtes sont comparées et en fonction du contexte certaines sont privilégiées Que vous soyez acheteur vendeur ou conseil qu'il s'agisse d'une succession d'une introduction en bourse ou d'une cession vous aurez les clés pour maîtriser le processus choisir la méthode la plus pertinente et l'utiliser au mieux Ce guide explique par ailleurs comment les nouveaux acteurs tels les sociétés de capital investissement procèdent pour valuer les entreprises convoitées Il tient également compte de l'environnement comptable de la valuation en particulier de la mise en oeuvre pour les groupes cotés des normes comptables IAS IFRS L'évaluation des entreprises Georges Legros, 2011 Cet ouvrage présente les méthodes de valuation des entreprises de manière très pédagogique travers de brefs chapitres composés d'un cours synthétique et d'exercices corrigés Rédigé dans un style simple et accessible il permet aux étudiants que des manuels plus lourds peuvent effrayer d'acquiescer les bases de la discipline et d'être rapidement opérationnels Ce manuel passe en revue les différents motifs de la valuation d'une entreprise Evaluation globale dans l'eventualité d'une fusion d'une vente d'une OPA ou d'une OPE valuation des actions dans le cadre d'une cession d'action par des actionnaires minoritaires valuation de l'actif et du passif dans le cadre d'une liquidation **Pratique de l'évaluation d'entreprise : Une démarche pédagogique**

innovante Michel SALVA, Konan Anderson SENY KAN, 2017-06-28 La valuation d'entreprise représente un enjeu pour l'ensemble des parties prenantes actionnaires dirigeants salariés La valeur d'entreprise constitue en effet un élément clé qui peut être mis au service d'une multitude de finalités dont la cession de tout ou partie de l'entreprise Tirant profit des approches et techniques existantes cet ouvrage propose une démarche de valuation globale exhaustive et rigoureuse permettant de traiter chacune des facettes de la valuation Le livre interressera particulièrement les étudiants en formation continue et initiale les dirigeants d'entreprise et les professionnels de la valuation L'évaluation des entreprises - 2e éd. Georges Legros, 2015-09-23 Ce manuel passe en revue les différents motifs de la valuation d'une entreprise fusion vente OPA OPE cession d'actions liquidation et présente les méthodes correspondantes de manière théorique et synthétique Cette 2e édition est entièrement actualisée et enrichie de nouvelles études de cas **Introduction à l'évaluation des entreprises et du private equity 2014** Y. Courtois, 2014-01-01 This book provides an introduction to and examples of the practical issues of the valuation of companies and private equity It focuses primarily on three techniques commonly used in practice market method discounted cash flow method and accrual basis Evaluation aspects related to the Alternative Investment Fund Managers Directive and to private equity are also dealt with in this book L'évaluation des entreprises Jacques Bravard, 1976 *L'évaluation d'entreprises* Carl Helbling, 1987 *Évaluation d'entreprises* Mengyao Niu, 2014

L'essentiel des méthodes d'évaluation des entreprises Jean-Michel Palou, 2000 4 chapitres pour présenter de manière synthétique et rigoureuse l'ensemble des méthodes qui sont mises en œuvre pour valuer une entreprise Cet ouvrage a été spécialement conçu pour les étudiants de l'enseignement supérieur de gestion et les praticiens d'entreprise Outre l'exposé des méthodes il développe un exemple en continu qui permet de comparer les valeurs obtenues par les différentes méthodes développées **La stratégie de la valeur** McKinsey and Company, 2002 La valuation des entreprises est un acte essentiel Ce livre montre d'abord quel en est l'enjeu dans une économie mondialisée où les entreprises font l'objet d'un véritable marché de la prise de contrôle il importe de bien acheter ou de bien se vendre Savoir ce que l'on vaut et valoir cher telle est la règle du succès Mais au-delà des situations d'acquisition ou de cession la valuation interresse toute la vie de l'entreprise La valeur de celle-ci mesure globalement l'efficacité de sa gestion Aussi cet ouvrage propose-t-il une démarche qui fait de l'auto-évaluation une tâche capitale de la réflexion stratégique des dirigeants Encore faut-il appliquer une méthode de valuation pertinente Les auteurs montrent pourquoi la méthode des cash flows actualisés est aujourd'hui préférable toute autre méthode pour mesurer la valeur pour l'actionnaire Ils la découlent en détail à l'aide d'exemples concrets en apportant de nombreuses précisions sur ses aspects les plus délicats tels que le calcul de la valeur continue Méthode en action plutôt que savoir formalisé ce livre s'attache systématiquement proposer des applications pratiques tirées de l'expérience quotidienne des consultants de McKinsey Lecture indispensable pour les directeurs financiers investisseurs et analystes cet ouvrage aidera efficacement les dirigeants et leurs équipes dans le développement de leurs entreprises **L'évaluation des entreprises** Jacques Bravard, 1969

Pratique moderne de l'évaluation d'entreprise Gérard Chapalain, 2004 Les questions de succession sont au cœur des problématiques d'entreprises et les cas sont en nombre croissant chaque année Qui prendra le relais la direction de l'entreprise Comment transmettre ou reprendre l'entreprise La capacité d'estimer la valeur de l'entreprise constitue un élément fondamental et préalable toute opération de cession reprise Outre bon nombre d'éléments qualitatifs la bonne utilisation des modèles de valuation au cas envisagé permet d'orienter le dossier et d'anticiper sur la faisabilité d'une opération et de mettre en place une stratégie de négociation Cet ouvrage présente une synthèse des méthodes existantes mais il ne s'adresse pas uniquement aux spécialistes Il propose aux dirigeants d'entreprises aux candidats la reprise aux professionnels consultants et auditeurs ainsi qu'aux étudiants en Finance de s'approprier assez simplement le contenu des chapitres malgré le caractère technique de certains développements clarifier l'existant des méthodes les plus utilisées et d'en proposer un classement suivre une démarche analytique intégrant la notion d'immatériel dans le calcul de la valeur travers une nouvelle méthode Add value A fort contenu pédagogique cet ouvrage se veut pratique grâce aux apports d'expérience et l'utilisation d'une base de cas concrets sur laquelle s'appuient certaines conclusions

La technique du financement des entreprises et spécialement des sociétés anonymes Urbain J. Vaes, 1929

Évaluation d'entreprise Arnaud Thauvron, 2013-10-22 L'valuation d'entreprise est une activité en plein essor qui requiert une grande rigueur de la part de celui qui la pratique L'objet de cet ouvrage est de présenter les différentes méthodes de valuation leurs modalités de mise en œuvre ainsi que leurs limites respectives Dans un souci de rigueur le lien entre la théorie et la pratique a systématiquement été établi afin de mettre en évidence les hypothèses sous-jacentes des différents modèles et par là même les conditions de leur utilisation Afin d'être opérationnel cet ouvrage est illustré de très nombreux exemples pour la plupart réels Il s'accompagne par ailleurs d'un site internet partir duquel il est possible de télécharger des feuilles de calcul au format Excel ainsi que des corrigés des exercices et cas de fin de chapitres Ce manuel s'adresse aux professionnels de la finance analystes financiers banquiers d'affaires capital risqueurs gestionnaires de portefeuilles responsables financiers de la comptabilité experts comptables et commissaires aux comptes du conseil consultants en corporate finance et conseils en stratégie du droit avocats notaires liquidateurs et experts judiciaires et aux dirigeants d'entreprises aux élèves des écoles de commerce et masters de gestion des universités

L'évaluation d'entreprise Jean-Claude Tournier, 1998 La vie économique contemporaine se caractérise par la multiplication des opérations financières du particulier intéressé par la bourse la multinationale qui se développe par croissance externe les situations sont innombrables Elles sont l'origine de millions de valuations d'entreprises conduites dans des circonstances très variées dans son contexte et d'aider les intervenants qu'ils soient ou non initiés la chose financière mesurer le bien-fondé de leurs raisonnements ou de leur intuition Absolument exhaustif ce guide présente et explique toutes les méthodes de valuation approches intrinsèques par le flux approches patrimoniales approches analogiques formules mixtes Ces méthodes sont comparées selon les contextes de la valuation que vous soyez acheteur vendeur conseil qu'il s'agisse d'une succession d'une introduction en bourse

ou encore du rachat d'une entreprise vous aurez toutes les clés pour maîtriser le processus choisir la méthode la plus pertinente et l'utiliser au mieux Ce guide insiste aussi sur l'environnement comptable de la valuation et en particulier sur les retraitements rendus nécessaires par les superpositions de normes comptables hétérogènes françaises CNC britanniques ASB américaines FASB internationales IASC sans oublier les directives européennes Il explique comment au-delà des plans comptables nationaux ou internationaux parvenir à la réalité économique valuer Un guide de référence pour choisir la méthode la plus adaptée votre contexte et la réalité économique de votre entreprise **African Trade** ,1988 *Evaluation ex-anteAnalyse des entreprises publiques avant privatisation* Cyriaque Nzirorera,2008

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