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Comment définir des objectifs, formaliser une stratégie, garantir la performance ? La complexité croissante de l'environnement remet en cause les modes de conception et de mise en œuvre des stratégies dans les organisations. L'accent est dorénavant mis sur des techniques de moins en moins mécanistes et figées dans leur approche.

Dans un premier temps, cet ouvrage présente les évolutions parallèles des notions de performance, de démarche stratégique et de pilotage de la performance globale.

Les auteurs analysent ensuite la manière dont les modèles stratégiques et de contrôle de gestion ont intégré les nouvelles problématiques de la performance et ainsi remis en question les outils traditionnels de pilotage.

Enfin, l'ouvrage répertorie et développe les nouvelles approches dans le domaine des tableaux de bord (balanced

scorecards et tableaux de bord de gestion) et du management stratégique des coûts (ABM, coûts cibles et analyse de la valeur).

Points forts

- Une démarche pédagogique résultat de nombreuses années de formation.
- Une démarche progressive qui part des notions.
- Une approche globale de la performance (économique, sociale et sociétale).

Sommaire

Chapitre 1 Management stratégique et performance

Chapitre 2 Le contrôle de gestion : interface entre les logiques stratégique et opérationnelle

Chapitre 3 Les nouveaux outils de pilotage de la performance globale

Chapitre 4 TIC, SI et pilotage de la performance globale

Public visé

- Étudiants en Licence (L3) et Masters (M1 et M2) dans les parcours universitaires de gestion, étudiants en écoles de commerce et filière expertise comptable (DCG et DSCG).
- Formation continue et cadres des organisations publiques et privées.

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