

Matière ADF_S3, Analyse et Diagnostic Financier

Responsable du cours: Prof. Dr. Ahmed CHAKIR

Analyse de l'équilibre financier

Approche Normative de de l'équilibre financier

4 – Approche normative de l'équilibre financier

Cette approche a pour objectif de permettre une appréciation *normée* facilitant les comparaisons interentreprises appartenant à la même branche d'activité. Elle favorise aussi les comparaisons dans le temps et en particulier la prévision pour une entreprise donnée.

La recherche de ces normes doit être effectuée sur une base commune que la réalité de l'entreprise situe au niveau du Chiffre d'Affaires Hors Taxe (CAHT). En effet, le BFR et plus particulièrement le BFRE, paramètre essentiel dans l'analyse financière, est fondamentalement lié à la nature et au volume d'activité de l'entreprise schématisé par le CAHT. Il en résulte que l'on peut exprimer le niveau de BFRE en fonction du CAHT.

4-1 : Les paramètres du BFRE

Le BFRE représente la traduction financière du cycle d'exploitation. La détermination de son niveau ne dépend que partiellement des décisions de l'entreprise. Toutefois, l'objectif d'une gestion financière efficiente est de le réduire au maximum.

C'est grâce aux données issues du bilan que le niveau du BFRE est évalué. Or, il est impératif de rappeler que le bilan d'une entreprise est la représentation à un moment donné de l'ensemble de ces créances et de ces dettes. Fondamentalement, ce moment correspond à un instant particulier du cycle d'exploitation. Le BFRE calculé à cet instant est donc un BFRE dit *cyclé*. Dans le cadre d'une analyse financière, ce dernier peut induire en erreur parce qu'il évolue en fonction de la saisonnalité de l'activité.

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