

DÉFINITIONS DU MANAGEMENT

Management definitions

**conduite / direction /
gestion / management /
organisation**
management

Management is the process of organizing activities in the most efficient way to meet the goals set by the company.

**contrôle par l'exception /
direction par les exceptions /
gestion par exception**
management by exception

Management by exception implies efficient managers have to focus on situations that do not meet the scheduled objectives, i.e. on exceptions to the usual processes and standards.

direction / gestion autoritaire
authoritarian management
Authoritarian management focuses on the discipline and control of people and does not consult them.

**direction / gestion
démocratique**
democratic management
Democratic management stresses the importance of consulting and involving the staff in the making-decision process.

**direction / gestion par
objectifs**
management by objectives
(MBO)

Management by objectives is designed to set clear targets for each member of the staff and compare them against his / her performance in order to increase efficiency as well as the managers' motivations.

**direction participative /
gestion participative / gestion
participative par objectifs /
« management » participatif**
participative management
Participative management is designed to involve the staff in defining the company's goals associated to their tasks in order to reduce costs, increase production...

**diriger / gérer de façon
interdisciplinaire /
horizontalement**
to manage across functions
To manage across functions helps the general manager find the most suitable solutions on a large scale.

gestion administrative
administrative management
The administrative management emphasizes the importance of the formal structure and the hierarchy of a company.

gestion de / par catégorie
category management
Category management implies to identify substitute products likely to be replaced by similar goods in order to meet the customer's requirements.

gestion rationnelle
rational management
A rational management focuses on the input and output from real measures to be implemented rather than on human relations.

management en réseau
e-management
E-management includes any technical means and supports related to communication and information

available through networks and Internet.

management interdisciplinaire

cross-function management
Cross-function management implies to resort to different types of skills among various departments to meet the requirements of the company.

management par écoute et rencontre

management by walking about / by wandering around (MBWA)
Management by walking about is designed to induce managers, who are said not to take the employees' needs and requests into account, to go and see the staff and line to be aware of their problems, listen to their requirements and interact with them.

organisation de la gestion

management engineering
Management engineering is one of the main tasks of the general manager to achieve profitability.

principe de gestion

management practice
Management practices include any rules and processes likely to help implement a reliable management system.

procédé de gestion

management process
Management processes include any tools and devices designed to improve the management efficiency and profitability.

service de gestion

management service
Management service accounts for any service designed to improve the efficiency of the management function.

système de gestion

management system
A management system is compound of all the processes, rules and means necessary to analyze and process data in order to implement the most appropriate decisions.

LES PRINCIPAUX MODÈLES DE MANAGEMENT

The main patterns of management

1

COMPTABILITÉ PAR ACTIVITÉ Activity-based costing (ABC)

activité directe direct activity

Direct activities include any process implemented by a company to do business: buying, selling, promoting...

activité indirecte indirect activity

Indirect activities deal with anything which is not directly linked to cost objects.

approvisionnement extérieur / approvisionnement par sous-traitance / externalisation (activité) outsourcing

In order to obtain greater efficiency, the company needs a lot of outsourcing which may be a solution for activity-based costing.

calcul des frais / comptabilité analytique / décompte des frais / détermination des frais / évaluation des frais cost accounting

Cost accounting helps provide periodical cost information depending on the cost category accounting.

calcul par nature des frais cost category accounting

Cost category accounting is designed to collect and monitor costs according to cost categories.

capital / potentiel client customer value

The manager decides to stress on customer value, i.e. to value the customer and his potential as the core concerns of the company.

chef de dépense cost object

Cost objects include customers, products and services likely to be the object of the cost accounting process.

comptabilité par activité / méthode de coût par activité activity-based costing (ABC)

The activity-based costing is an accounting system designed to calculate and allocate true costs, resources or revenues to every activity or function.

élément moteur / moteur des coûts cost driver

The activity-based costing enables to identify cost drivers for every resource.

gestion basée sur les activités activity-based management (ABM)

The activity-based management is to enforce the results obtained from activity-based costing and is designed to control and improve factors identified during such an activity.

objectif des coûts cost objective

To define cost objectives is part of the ABC model implementation.

**seuil de rentabilité
économique**

economic break-even point

The economic break-even point is the point where the company's income is equal to its costs.

2

**LA GRILLE D'ÉVALUATION
PONDÉRÉE**

The balanced scorecard

**analyse avantages -
coûts / coût-profit**

cost-benefit analysis

The cost-benefit analysis helps assess the value of the benefits by comparing all the costs of a specific activity with resulting expected profits.

**évaluation des risques
financiers**

financial risk assessment

Financial risk assessment is part of the balanced scorecard.

grille d'évaluation pondérée

balanced scorecard

The balanced scorecard is designed to measure performance, to clarify, track and adjust the company's strategy and vision.

objectif de croissance

growth objective

Growth perspectives deal with how to succeed in managing, developing and retaining human resources, knowledge and systems.

objectif de formation

learning objective

Learning objectives are part of the balanced scorecard and help the company select the training budgets to develop in order to promote the company's growth.

**perspective associée aux
processus internes**

internal process perspective

Internal process perspectives are used to add value and mainly include: new sales, achievement of product launching objectives, product development cycle and implementation of the break-even time.

**perspective axée sur le
client**

customer's perspective

In the balanced scorecard, the manager has to integrate the customer's perspectives, i.e., the market shares in target segments, the customer business development, the customer profitability, the claims and service calls handling.

perspective financière

financial perspective

Financial perspectives help assess the most valuable factors for the company's shareholders and mainly include: operating income, sales and revenue growth, revenue per unit / customer / employee, cost per unit and sales costs.

**perspective relative
à l'organisation**

organizational perspective

Organizational perspectives are intended to value how innovative and able to meet the future needs the company can be.

**processus interne
d'entreprise**

internal business process

Internal business processes are designed to identify the company's performance and its capacity to meet the customers' needs and expectations.

rendement du capital investi

return on capital employed
(ROCE)

The return on capital is part of the financial perspectives and points out the profitability of the owner's investments through the calculation of the percentage of return.

retour sur investissement

return on investment (ROI)

The return on investment is part of the financial perspectives, is designed to assess product performance and tries to identify the net profit as a percentage of the company's total assets.

résultat d'exploitation

operating income / operating result / trading result

The operating income is part of the financial perspectives and consists of interest income, foreign exchange gain, royalties and loss on disposal of assets.

valeur ajoutée économique

economic value added (EVA)

The economic value added is part of the financial perspectives and represents the operational result after tax minus the capital cost.

vente de renouvellement / répétée

repeated sale

Repeated sales are part of the financial perspectives and account for a percentage of the total sales.

3**LE CONCEPT
DE « BENCHMARKING »****The benchmarking concept****avantage concurrentiel /****avantage sur la concurrence**
competitive edge

More reliable and effective business information and activities are likely to lead to a greater competitive edge resulting in a more substantial profitability for the company as a whole.

« benchmarking »**concurrentiel**

competitive benchmarking

Competitive benchmarking is used to compare the company's activities and results with those of direct competitors.

**« benchmarking » /
étalonnage / recherche
comparative des meilleures
méthodes**

benchmarking

Benchmarking is an efficient strategic tool used to compare the organisation processes and performance against that of best-in-class companies and competitors in order to create or improve processes.

« benchmarking »**fonctionnel**

functional benchmarking

Functional benchmarking is designed to compare similar processes with those of other businesses.

« benchmarking » générique

generic benchmarking

Generic benchmarking is used to compare activities between unrelated industries.

« benchmarking » interne

internal benchmarking

Internal benchmarking is designed to compare performance and results between business units.

caractéristiques de la société

company characteristics

Company characteristics are part of the benchmarking process and include product complexity, company size and organization operation.

caractéristiques**situationnelles**

situational characteristics

Situational characteristics refer to the company's situation, i.e., the complexity of a product or its wide-range assortment.

communicabilité du projet

communicability of the project

The communicability of the project is part of the benchmarking process and

is a factor of success of the company's activities.

complexité du produit

product complexity

Product complexity is a component of the benchmarking process and refers to the definition of factors likely to improve reliability.

corriger les écarts à partir des critères d'origine

to correct deviation from the original standards

Thanks to benchmarking, the production manager corrects deviation from the original standards to meet the objectives.

dépasser les meilleurs

to top the best

Benchmarking is designed to improve performance and top the best.

dépasser les normes

to exceed the standards

In the benchmarking process, actions plans are drawn up to meet or exceed the standards.

divergence / écart

discrepancy

Benchmarking helps analyse the discrepancies in the company's activities and processes.

données de base / essentielles / principales

core data

Core data are part of the benchmarking process and enable to compare them with core data of similar companies.

écart de performance

performance gap

Thanks to benchmarking, the manager can identify performance gaps and find out the main roots of differences.

effet / impact / incidence sur le client

customer impact

Customer impact is part of the benchmarking process and has to be taken

into account to increase the success of the company.

étalonner et comparer ses performances à celles de la concurrence / évaluer les performances de / pratiquer une évaluation comparative
to benchmark

The benchmarking team decides on the products to be benchmarked together with the information to be gathered and the processes to be used.

être à égalité avec / à la hauteur de

to match

Benchmarking helps the company match competition.

exécutant exceptionnel / personne obtenant les meilleurs résultats

best performer

Benchmarking helps the manager find the best performers of the company in order to be better positioned than competitors in the market.

gestion organisationnelle / structurelle

organizational management

Organizational management includes the organization structure, the management style, responsibility, planning and control.

indicateur de performance

performance indicator

Performance indicators are valued through the situational characteristics and help compare products fairly.

meilleure méthode / pratique

best practice

Benchmarking helps the manager identify the best practice to be implemented.