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Retours d'expérience

Reporting Rse 2 Medef

Sabine M. Hetzel

A red circular graphic with a gradient, appearing as a semi-circle or a partial circle, located to the right of the author's name.

Reporting Rse 2 Medef:

CSR-Berichterstattung - Das neue EU-Recht: Bewertung des EU-Richtlinienvorschlags vom 16. April 2013 und die Rechtsbestimmungen der CSR-Vorreiter Dänemark und Frankreich Sabine M. Hetzel, 2013-11 Corporate Social and Environmental Responsibility in der Theorie eines der wichtigsten Themen für die Zukunft des Menschen doch was sagt uns die Praxis Die EU Kommission konstatiert das Scheitern 2003 führte sie Vorschriften für CSR Berichte ein doch nur etwa 5 Prozent der rund 42 000 großen EU Unternehmen veröffentlichten alljährlich einen CSR oder Nachhaltigkeitsbericht Die rechtlichen Anforderungen haben sich als unklar und ineffektiv erwiesen Daraufhin legte die EU Kommission am 16 April 2013 einen Vorschlag für die Änderung der Rechnungslegungsrichtlinien vor Dieses Buch zielt darauf ab die Vorgaben dieser EU Richtlinie zu bewerten COM 2013 207 Die Autorin untersucht die Zweckmäßigkeit der neuen Rechtsbestimmungen im Kontext des EU Subsidiaritätsprinzips Sie stellt die historische Rechtsentwicklung auf europäischer Ebene in Bezug auf CSR und das EMAS Umweltrecht dar Kern des Buches ist die Betrachtung ausgewählter nationaler deutscher und französischer Rechtsbestimmungen Beide Länder sind EU Vorreiter in der CSR Regulierung Frankreich verfolgt einen regulativen Ansatz und Dänemark einen Mix aus Berichtsvorgaben und unternehmerischen Freiheiten Der Leser erhält einen Überblick zu dem aktuellen Stand der CSR Wissenschaft und zu konkreten Regelungsansätzen der Unionsorgane *Accounting for Carbon* Valentin Bellassen, Nicolas Stephan, 2015-03-19 The ability to accurately monitor record report and verify greenhouse gas emissions is the cornerstone of any effective policy to mitigate climate change Accounting for Carbon provides the first authoritative overview of the monitoring reporting and verification MRV of emissions from the industrial site project and company level to the regional and national level It describes the MRV procedures in place in more than fifteen of the most important policy frameworks such as emissions trading systems in Europe Australia California and China and the United Nations Framework Convention on Climate Change and compares them along key criteria such as scope cost uncertainty and flexibility This book draws on the work of engineers and economists to provide a practical guide to help government and non governmental policymakers and key stakeholders in industry to better understand different MRV requirements the key trade offs faced by regulators and the choices made by up and running carbon pricing initiatives **Sustainability Accounting** Ataur Belal, Stuart Cooper, Sophie Giordano-Spring, Jonathan Maurice, Charles H. Cho, 2018-04-06 Advances in Environmental Accounting Management aims to advance knowledge of the management of corporate environmental impacts It aims to increase the awareness of management accounting practitioners investors and other stakeholders of the financial and social consequences of corporate environmental impacts *La RSE en schémas* Vincent Helfrich, Philippe Schäfer, 2022-01-04 Ce manuel propose une approche originale en schémas pour faciliter la compréhension et la mémorisation des notions essentielles de la Responsabilité sociale des entreprises Chaque notion est ainsi envisagée selon deux angles présentés en face à face Le cours traditionnel en page de gauche sur les notions fondamentales Des schémas explicatifs en page de droite pour une

meilleure visualisation des notions **Corporate Social Responsibility** Catherine Malecki, 2018 Corporate social responsibility CSR is setting new missions for companies and shining a welcome light on issues such as the behaviour of board members shared value the well being of stakeholders the protection of vulnerable individuals and the roles played by public opinion and shareholders This timely book seeks to lay the foundations for a sustainable corporate governance based on the European Commission definition of CSR as the responsibility of enterprises for their impacts on society More generally this sustainable corporate governance responds to some of the pressing challenges of the 21st century from sustainable finance and climate change to carbon reduction and population growth **Développement durable - Une communication qui se démarque** Solange Tremblay, Nicole D'Almeida, Thierry Libaert, 2018-02-14 T00:00:00-05:00 Dans le climat de tourmente d'intolérances et de tensions qui s'installe sur tous les fronts l'chelle plan taire nos mod les de relations avec nos univers proches ou lointains se complexifient Le pr sent ouvrage met le cap sur de nouvelles pratiques qui touchent l'engagement citoyen la protection des richesses de la Terre la relation de l'Homme avec la nature tout autant que l'quit la d mocratie la solidarit Cet ouvrage est un plaidoyer pour une communication ouverte plurielle qui n lude ni la complexit des situations ni la pluralit des voix **Management et diversité. Approches thématiques et défis sociopolitiques. Tome 2** Jean-François Chanlat, 2019-03-25 T00:00:00-04:00 L'ensemble des textes r unis dans cet ouvrage est le r sultat de la collaboration d'un groupe de chercheurs internationaux associ s la chaire Management diversit s et coh sion sociale de l'Universit Paris Dauphine C est le second des deux volumes que nous publions dans cette m me collection sur les questions de management et de diversit Alors que le premier met l'accent sur la mani re dont cette question est vue selon divers contextes nationaux celui ci porte sur des questions th matiques plus pr cises sur la gestion des diff rences et l'avenir politique de ces questions Il comprend trois parties la premi re regroupe les contributions sur les liens qui existent entre la diversit la comp tence la performance et la cr ativit La deuxi me pr sente des r flexions critiques concernant certaines cat gories de la diversit et certaines formes de discrimination La troisi me cible les questions de diversit en relation avec l'ordre sociopolitique contemporain tout en essayant de donner quelques perspectives ces questions Comme pour le premier ouvrage le souci est de contribuer b tir une solidarit entre les diff rences par del les fronti res nationales et les cat gories en vue de renforcer l'galit des droits et de promouvoir l'quit et la justice sociale L'effectivité du droit Njeufack temgwara rene, 2021-02-08 Le contenu de ces M langes rejoint la riche personnalit de leur destinataire dont la pens e a t constamment orient e vers la recherche d'un droit vivant Fran ois Anoukaha fut avant tout un excellent professeur au talent et la rigueur appr ci s par des g n rations d tudients Ces m langes restituent tout l'esprit de cet universitaire aussi bien dans le domaine p nal o il s initia la recherche que dans les autres mati res du droit que sa riche carri re a permis d'embrasser permettant ainsi aux contributeurs de m diter sur les le ons du pass et les probl matiques actuelles du droit africain des affaires des personnes de la famille et de la nationalit et des proc dures civiles p nales et d'ex cution *Corporate Social Responsibility - Sustainable*

Business Rae Lindsay, Roger Martella, 2020-06-17 In a dramatic departure from its voluntary origins corporate social responsibility CSR is rapidly shifting to hold multinational companies accountable for more than traditional shareholder performance This CSR movement is embracing new environmental social and governance ESG frameworks that both promote global sustainability goals and enhance accountability for negative impacts businesses can have on planet and people This collection of essays by leading businesspeople international civil servants legal practitioners academics and other experts offers a forward looking and pragmatic perspective that illuminates the major themes in this movement towards increasingly sustainable transparent and accountable business practices The collection shows how CSR has evolved to account for societal pressures environmental climate change and human rights impacts international policy imperatives and the practical challenges of regulating commercial activity that transcends borders The chapters offer an in depth examination of current issues including international frameworks and multistakeholder initiatives catalysing foundational change the shifting emphasis on corporate imperatives to avoid harm to third parties trends in CSR focused on assuring the planet s future sustainability and social stability regulatory initiatives around the globe including Europe North America Asia and Africa and extended accountability for activities of corporate group members and supply chains The pressure and business case for companies to incorporate CSR into corporate governance is intensifying with each quarter shareholder meeting and regulatory agenda The integration of CSR and new ESG frameworks into multinational corporate strategy and operations is key to sustainable business models that can generate long term value for the organization and all stakeholders Their acceptance as cornerstones of 21st century business practice appears inevitable Taking full account of the imperative for companies and their lawyers to grapple with the practical and legal challenges in this area this volume is an invaluable and pragmatic addition to the practitioners toolbox at this important juncture in an ever more dynamic field *Les fiches outils de la RSE* Stéphanie Leblanc, Farid Baddache, 2015-09-03 Pratique et bas sur l expérience ce guide opérationnel complet présente en 100 fiches les repères et les bonnes pratiques indispensables la mise en place d une démarche RSE durable Connaitre les concepts et fondamentaux clés D finir un **Audit et performance** Jean-Michel Huet, Isabelle Tracq-Sengeissen, Édouard Bucaille, 2021-11-05 De nombreuses entreprises font l objet d un audit Cette expertise constitue une opportunité d apporter un regard critique et constructif sur la gestion de l entreprise et d insuffler des solutions d optimisation des processus Savoir comment profiter de ce moment charnière contribue leur croissance et leur rendement long terme La crise sanitaire mondiale actuelle est un accélérateur incontestable de mutations digitales sociales et environnementales des entreprises et impose de fait une révision de leurs stratégies Dans ce contexte d incertitude le pilotage et le reporting sont plus que jamais des enjeux au cœur des préoccupations des dirigeants afin d assurer une direction stratégique adaptée et adaptative Il est vital d être en mesure de disposer de données fiables en temps réel de réaliser des simulations et des scénarios et enfin d appréhender la traduction comptable des impacts de la crise notamment sur la valeur des actifs incorporels corporels sur les

risques de contrepartie etc La crise renforce la prise de conscience de la responsabilité sociale des entreprises RSE de leur contribution au développement durable du sens de leurs modèles économiques et de leur vision long terme Ainsi pour les années venir le reporting extra financier en particulier le calcul de l'empreinte environnementale et sociale deviendra une donnée primordiale et non plus secondaire Dans un monde plus volatil que jamais ce livre tombe point nommé pour aborder les enjeux et les outils de pilotage de reporting financier et extra financier en vue d'apprécier la performance et la résilience des entreprises Il présente également les évolutions récentes du métier d'audit

PDCA et performance durable Dominique Thibaudon, André Chardonnet, 2014-12-18 En entreprise le progrès continu doit être pensé, promu, organisé et développé par les managers et les dirigeants pour garantir les meilleures performances et le succès durable sur ses marchés mais aussi pour obtenir l'adhésion des hommes et leur assurer une formation continue solide Cette conduite du progrès passe la fois par la maîtrise quotidienne des activités, des problèmes et de la prévention, le dépistage et la suppression des gaspillages, la recherche continue d'améliorations et d'optimisation dans une optique de responsabilité sociale des personnes et l'innovation issues de la volontarisme stratégique du management, l'anticipation, la prise de risques et la réduction de toutes les vulnérabilités Ce livre pratique et très complet s'appuie sur la philosophie de Deming et le retour en force de concepts puissants tels le PDCA C'est un véritable guide pour développer le progrès continu vers une performance durable Il apporte aussi au lecteur des modèles, des outils et 60 fiches pratiques qui les rendront plus efficaces dans leur mission

La Compliance & l'Éthique pour le dirigeant et ses équipes Gilles Sabart, 2022-09-27 La compliance est un droit de la responsabilité qui modifie en profondeur le corpus juridique il s'applique aujourd'hui pour le futur il produit des responsabilités même pour le futur virtuel notamment sur le changement climatique La compliance engage la responsabilité des dirigeants et des équipes C'est parce que les outils de prévention n'ont pas été mis en place parce que l'on ne tient pas ses promesses que sa responsabilité personnelle est engagée La compliance est d'abord un outil pour aider mieux à prévenir et mieux s'organiser c'est pourquoi les notions de risque de gouvernance, de réputation d'influence sont importantes l'ouvrage Le maître mot est la prévention laquelle s'appuie sur des outils collectifs pour éviter qu'un risque majeur menaçant le réglementaire et la réputation ne se produise Depuis la loi Sarbanes Oxley de 2002 la compliance est mise au même plan que la gouvernance et constitue un point clef de la réputation et en conséquence d'attractivité pour les employés, les investisseurs, les clients, fournisseurs et parties prenantes

La Gouvernance face à la Conformité Brigitte Henri, 2019-10-28 La gouvernance face à la conformité Sujet sensible, vaste, imprécis aussi Qu'est-ce que la gouvernance Celle de l'État, des partis politiques, des institutions publiques, des entreprises privées de ses actionnaires Qu'est-ce que la conformité Être conforme mais quoi À quelle éthique Et de quelles façons Grâce à la mise en place de procédures ou l'instauration d'un nouvel état d'esprit Ou les deux La gouvernance et la conformité forment-elles aujourd'hui un duo insparable Et quel duo Forcé ou volontaire Utile ou non La gouvernance a-t-elle pris conscience aujourd'hui de la nécessité de changer ses anciens modes de fonctionnement Voit-elle toujours dans la conformité une contrainte réglementaire ou au contraire une

nouvelle thique des affaires C est ce que ce livre va tenter d analyser dans La Gouvernance face la Conformit **Manuel de gouvernance d'entreprise** Pierre Cabane,2018-04-05 Dans cet ouvrage devenu une r f rence Pierre Cabane d veloppe une vision moderne de la gouvernance puissant moyen de cr ation de valeur dans l entreprise Il explique de mani re tr s pratique comment construire une gouvernance engag e en recherchant le meilleur quilibre possible entre contr le et performance la lumi re des derni res r formes du gouvernement V ritable guide op rationnel sur la gouvernance enti rement mis jour et augment il permet notamment de r pondre aux questions suivantes quoi sert la gouvernance Quelles sont ses diff rentes missions Quelles particularit s en fonction du type d organisation Comment pratiquer la gouvernance Qui y participe Comment mettre en place un conseil Quelles sp cificit s pour la gouvernance familiale Quelles sont les obligations l gales Quelles devraient tre les qualit s d un administrateur Comment g rer l information Qu est ce qu un administrateur ind pendant quoi servent les comit s sp cialis s Comment bien faire fonctionner un conseil Quels comportements pour un administrateur Quel est le r le des parties prenantes Comment s assurer que la gouvernance contribue la cr ation de valeur

Regards, mensuel postcapitaliste ,2005 **Ressources Humaines** Jean-Marie Peretti,2022-04-19 Le manuel de r f rence 80 000 exemplaires vendus Le livre de r f rence parfaitement jour Une vision concr te et prospective de la discipline RH au plus pr s des besoins des entreprises et des tudients Toutes les derni res volution s r glementaires le contrat de s curisation professionnelle le contrat d engagement jeune le t l travail etc Les approches et tendances RH actuelles l apprenance l exp rience collaborateur onboarding la gestion des talents le pilotage de la transformation la conduite du changement la digitalisation et l essor de l IA etc Des d veloppements in dits suite la crise sanitaire le travail hybride le flex office le droit la d connexion le bien tre au travail l impact de la fonction RH contribution au d veloppement durable responsabilit soci tale performance extrafinanci re etc Plus de 160 exemples d entreprises LVMH Danone L Or al Engie Orange Michelin Cr dit Agricole Veolia Renault Auchan FDJ Publicis Herm s Pierre Fabre *Maxi Fiches de Gestion des ressources humaines - 2e édition* Pascal Moulette,Olivier Roques,2014-09-03 Sous la forme de fiches claires et synth tiques cet ouvrage pr sente les 39 concepts essentiels de la gestion des ressources humaines articul s autour de huit grands axes L introduction la GRH L acquisition des RH La stimulation des RH Le d veloppement des RH Les conditions de travail L information et les relations sociales Les aspects psychologiques de la RH La gestion des situations particuli res Cette 2e dition compl tement remise jour est enrichie de deux fiches sur la sous traitance et le louage de personnel entre entreprises et sur les risques et ressources humaines Cet ouvrage est un outil indispensable pour retenir l essentiel r viser facilement et r ussir les examens

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