

## **SOCIAL MANAGEMENT CONTROL - DECISIVE FACTOR FOR THE ORGANIZATIONAL PERFORMANCE**

**ANCA ANTOANETA VĂRZARU \***

**ABSTRACT:** *From researches conducted in four companies from 2001 to 2004, the article describes the issues of a control of the social performance based on a socio-economic management control. This article raises the issue of the design and the implementation of socio-economic management control in a company, to help assistance social performance and measure its impact on the economic performance. The article also identifies informational and organizational conditions for a lasting foothold in the activity of a socio-economic management control.*

**KEY WORDS:** *social performance, social management control, socio-economic management control, creating value.*

**JEL CLASSIFICATIONS:** *M19, M40.*

### **1. INTRODUCTION**

The economic performance has long been preferred by directors and the company executives and as criteria for the assessment of the performance, to the detriment of the social performance.

Management control models developed in the last twenty years, focused mainly on the mastering of economic performance and measurement criteria of competitiveness, productivity and profitability (Naro, 2004). However, theorists and practitioners now agree to consider social performance as a strategic advantage, continuation of the resource theory (Hamel and Prahalad, 1990). Management of social performance has become a major research topic in the management control (Burlaud and others, 2004). In human resource management, single configuration approach developed by Pfeffer (1995), Mac Duffie (1995) or Delery and others (2005), Enescu (2015) study the effects of human resource practices on business performance. In this context, the article proposes a socio-economic model control of management focused

---

\* *Lecturer, Ph.D., University of Craiova, Romania, [varzaruanca@yahoo.com](mailto:varzaruanca@yahoo.com)*

on the social performance control and the extent of its impact on economic performance. Initially, the article examines the existing models of management control and positions the model of socio-economic management control, based on the theory of socio-economic business (Savall, 1974, 1975, 1979).

Furthermore, the article examines the information and organizational conditions for the implementation of this sustainable model, based on the research results from four different companies, from 1998 to 2003. This study field seems relevant since many works highlights discrepancies between the design and implementation of a management control model, as is that of Clarke (1995), based on Activity Based Costing.

Moreover, the methodologies in the field are rarely used in the literature to address assumptions that affect the economic, social and organizational domain (Decock, Good and George, 2003).

## **2. THEORETICAL RESEARCH FRAMEWORK**

The performance of an enterprise is multidimensional (Burlaud, et al, 2004) and links its social performance to the economic performance (Perroux, 1974). Traditionally, economic performance appears in the results presented by the accounting information system and indicators of competitiveness, quality, effectiveness and efficiency. The analysis of social performance is materialized mainly in terms of employees' satisfaction in the social field (Savall, 1974, 1975, 1979). Based on these definitions, we can conclude that an effective and efficient social management of social performance requires the development of a model of management socioeconomic control centred on coordinating social performance and measuring its effects on economic performance.

### **2.1. Models of management control based on the mastery of economic performance**

Naro (2004) shows that the management control models developed for about two decades were based on the use of performance criteria, economic criteria and its competitiveness, profitability and productivity. Appropriate financial management control mostly focused on increasing profitability, which was developed specifically in groups. The main criterion used in this case is the return on investment and value creation for shareholders. Value assessment methods based on the research of Copeland (1991), using the techniques of economic value added (VAE) and the market value added (VPA) are particularly representative of such a development. This preference for economic indicators lies primarily in their relative simplicity to the implementation of a process of evaluation of economic performance.

VAE, for example, can be implemented in most enterprises without too many technical difficulties (Caby & Hirigoyen, 1997). Secondly, this dominant position is explained by the importance of the classical paradigm of the enterprise, which is to maximize short-term profit for shareholders. This paradigm, whose primary instrument is the accounting information system (Dupuy, 1995) resulted in a performance that

obscures the vision of the social and strategic potential of the company. In a model of financial management control, employment is more perceived as a cost, rather than as a strategic resource.

Naro (2004) also explains that models of management control based on approaches in terms of channel value and competitive advantage developed by Porter (1986), remain focused on the management of economic performance, even if they have a powerful representation in work organization and human resource management. It's an example of approaches in terms of accounting and management activities (Activity Based Costing, Activity Based Management), the target costing method (Target Costing), the strategic management of costs of Shank and Govindarajan (1995), the management control based on empowerment proposed by Johnson (1992) and in France by Lorino (1995).

## **2.2. The request of the control of the social performance and the measurement of its economic effects**

The evaluation and control of the social performance seem to be a priori more difficult because they are asking for a definition of the subject studied and a method of evaluation. When the social information systems exist in the enterprises, for example, to construct the social balance sheet, it is often the embryonic stage. The social balance sheet remains a tool not readable and very little useful for the management (Decock, Good & Georges, 2003).

Yet the management of enterprises is now looking to expand its criteria for assessment of the performance. The recovery in the accounts of the quality and the involvement of the human potential, for example, to better inform the goodwill, is the subject of research in finance (Tournier & Tournier, 2002).

On these issues, the current of the theory of resources stipulates that employees of a company constitute a competitive advantage difficult to duplicate for the competition (Noguera, 2002); (Decock, Good & Georges, 2003).

This theory has been mainly stimulated by the emergence in the field of strategy, of the theory of internal resources made popular by Hamel and Prahalad (1990).

These authors show that the employees and the way they are managed play a crucial role in the success of the organizations and are a source of sustainable strategic advantage.

For Huselid et al. (1997), the theory of resources contributes strongly to the construction of the competitive advantage.

For Wright et al. (1994), human resources are potential all the characteristics of a key resource: they are rare, create value, and are imperfectly imitate and difficult to replace.

For Kofman and Senge (1993), the speed at which organizations learn (implied more quickly than the rival firms ...) would thus be the only source of sustainable competitive advantage.

Beer and Nohria (2000) develop an organizational concept of change called "Theory O", based on the strengthening of skills and on the organizational learning.

They oppose this new theory O to an economic conception of change called "theory E", based on the immediate research for the creation of value for the shareholder, which does not leave time for the enterprise to develop specific skills.

Amit and Shoemaker (1993) have shown that the development of specific skills in an enterprise was the result of a fairly lengthy experience to acquire.

Kaplan and Norton (1998) also underlined the link between the motivation of employees, the profitability of intellectual investments, intangible and tangible assets of the company and the economic results. The concepts of an intangible capital, of an intangible asset, knowledge capital, of intellectual capital, are challenging the shareholders (Cappelletti and Khouatra, 2004).

### **2.3. The social management control: concepts and tools**

The last three decades are characterized by major changes in terms of organization of the enterprises. One of these changes refers to the increasing number of failures caused by the use of the Taylorism conception as a reference to the organization of work. The increasing number of failures led to the emergence and implementation of new models of business management of personnel and new forms of organization. Such a change had no impact "only by the disappearance of a production channel here or by the modification of administrative tasks divided elsewhere. Abandoning the taylorist schemes meant also the proposal of new ways of organization of work, the motivation of people, for piloting and control in the enterprise "(Martory, 2007).

The new schools and new theories of the organization of the enterprise have led to changes regarding the labour and the conditions under which it is conducted, the emergence of employees who want to understand and adhere to higher objectives before proceeding to execution. These people are the promoters of decentralization in the enterprise and of management by objectives. Information and control systems need to fold on this evolution ensuring raw material necessary for the functioning and communication with employees.

The quality of life during work is a major requirement of the employees and a major concern for enterprises which is exceeding its bounds. Time management, the work rate and all other forms of flexibility become a permanent parameter of the production structure. New employees want to secure themselves a multi-dimensional career, being interested in an advantageous career path in terms of jobs occupied, and training opportunities.

The changes that the management control had in the evolution of mentalities regarding the work within the enterprise was a decisive factor but not the only one who generated them. The growing complexity of the product range, the product policy of the company is no less important in influencing the management control. The development range policy, necessary to adapt products to the diversified needs of the customers, has led to a complex and multifaceted production system, where the execution and information flows are branched and difficult to control.

Another factor that has had repercussions on the development of control is the development of "no price competition" forms. Nowadays, in the process of buying, the

price of the product has no longer a decisive influence. The competition operates around the product image and quality required by the company and is based on a set of services that surround it, such as after-sales service, installation, various forms of assistance provided, software etc. In a commercial sense, the fabrication of the "product" is operating less in actual production and is increasingly more in its external sectors. Naturally, the control must adapt to these changes and evolve in these peripheral production activities, which is a decisive element in the implantation of commercial enterprises.

Along with the traditional instruments of production control, it also must develop coordination and control tools of peripheral services. The third factor which adds its influence on the management control is the evolution of *the sources of performance*. In the conception of classic performance in terms of profit, is revealed the growing influence of the cost of human resources in the total cost structure. The cost of employees is the essential cost incurred by an enterprise and represents the largest component exhibiting inertia.

Therefore, the basic condition of the development of the performance is the meticulous planning of this cost and achieving an optimal adjustment of the proportion between efforts and rewards obtained so that mobilization and involvement of staff to be at the highest levels.

The emergence of new systems of the organization was an appropriate response to failures of the Taylorism and to the multidimensional changes of the enterprise's environment. The movement of human relations, the theories of human resources, the theories of human capital, as well as the latest developments in the organizations' domain, revealed gradually the importance of employees for the enterprise and the need to develop new formulas that would attract, mobilize and involve them fully in the achievement of its objectives.

Things have now become more complicated and "long-term success depends not only on intuition and strategies of the executive officers but also on obtaining and constant support of the creativity and the contribution of everyone, regardless of whether they are responsible, heads of service technicians, officials, warehouse-men or workers" (Serieyx H, 2000).

If human resources are strategic, they are the most important because they are carrying and generating the majority of competitive advantages and, thus, they have to be managed. The enterprise must implement systems and favourable methods to mobilizing them.

A positive development in this regard is the *ongoing enhancement of competence or excellence through the development of appropriate training policies*, whose budgets must represent 10-15% of payroll of the most active companies. This valuation translates into practice the recognition of skills, mainly by designing remuneration systems that give importance to the individualization and control mechanisms to track performance and knowledge development. Thus, the objective is to be able to follow the progress of each employee and each job through an adapted information system.

Another way of mobilizing the employees is the recourse *to a range of flexibilities*, respectively the development of skills to quickly respond to the

developments of the environment. In practice, this flexibility is achieved by the mobility of staff, a smoother management of rate work, time periods of work, of the systems of permanent adaptation of the means of production to the evolution of the application. All these things require the development of new procedures in the management of the times and the containment of employees and the means, which enrich and improve the control system. In the western European countries, the budgetary instruments of social control integrate a monthly situation of employees on the sub-units and possibilities to monthly modulate the times of employment in the productive establishments.

The mobilization of human resources is also achieved through *the deepening of the management at the level of small decentralized units*, who have a relative autonomy. In this case, there are used systems of general control and tracking the completion of strategies in the enterprise.

The major changes in the field of the enterprises' organization have complicated its management, its' informational system and the control which is accompanying them. In the vision of the taylorists, as in the movement of the human relations, the man was considered to be a mean of production as any other, which does not pose any particular problems. Changing the conception of man made more complicated the assembly of the instruments relating to this important resources of the undertaking. The new problem was to define new systems of information and new ways of control, likely to support the management of the enterprises faced with the new restrictions of the environment. The answers have come especially from the analytical accountancy and supervision of the control management.

As regards the evolution of the analytical accountancy, there are two poles of interest. The first aims to *develop approaches that take into account the new ways of organization of production*. All the specialists agree that the direct labour can no longer be a reference in the cost calculation since its share has dramatically decreased from 10-15 % in the '80, to 8-10 % in the '90 (Mevellec, 1987; Meişă, 2015). Is it possible to build a system of collecting the technical data to enable the analytical accountancy to regain its legitimacy? The answer to this problem is, inter alia, in the construction of the analytical accounting system which would allow the determination of the assembly of costs by direct labour, but also with all the forms of direct labour.

The second pole of interest refers to *the development of methods and tools of the analytical social accountancy*. This branch of accountancy affects the determination of the costs and of the social benefits using the information and methods of the traditional analytic accountancy. At its base lie several cost approach, specific to the social or socioeconomic decisions, which constitutes one of the basic elements of the control system.

The change is happening first in terms of information systems, which should take into account the activities which are largely decentralized and take place apart from classic schemes. Thus, information systems are removed from the logic of the calculation of complete cost, the central model of the accounting plan.

Its' evolution translates into correlative practices, named by specialists as "social control", representing all the modalities of control of employees during their activities and of performance they register. As Martory (2007) claims today, more than

ever, it goes "from the management control of the objectives-products and machines to the management control of the activities and the people who support them."

The emergence of new attitudes towards work, new ways to organize and motivate people, has imposed new forms of management and control. Thus, arose the social management control.

In France, this trend began with the advent of social legislation on the balance sheet at the end of 1970, which gave a strong impetus to research in order to identify social indicators and take into consideration the human resources (Guerrero S., 2004). Social management control was strongly developed within enterprises, as an autonomic control system.

Recognition of the new status of human resources as a source of value creation and competitive advantages favoured the widespread use of social indicators in models of management control. With the emergence of the concepts of corporate social responsibility and sustainable development, the enterprises must develop indicators on their social management.

By *socio-economic management control* we understand a process of control which integrates, on the one hand, the economic variables (the entity's financial results, effectiveness and efficiency), and on the other hand, the social variables (employee satisfaction). The socioeconomic management control can be positioned within managerial control because it integrates conceptual principles thereof, exposed to the fundamental theory of control and, on the other hand, has some features in the design of means they propose and which aim the improving social and economic performance of the organization.

The new ways of organizing production as a result of developments in the external environment and knowledge in the field have determined contingent ways of control. The development of "social control" or management control of human resources is the answer to the management systems to the specific problems of the new environment. Regarding its principles, the new control favours the evolution of the older control methods towards more complex and branched systems and in relation to the evolution of mentalities and ways of production.

One of the most important theorists and practitioners in the field, Martory believes that social control is "one of the components and one of the extensions management control. It is a social support system for the social management of the organization, aiming to contribute to the human resource management in terms of their performance and costs [Martory, 2007]". The definition given by this author refers to social management and social control management.

The social management control is in the service of social management. The reality of this type of control makes it possible to define its objectives and practices, which consist of:

a) the design, implementation and animation of an information system, i.e the definition and implementation of databases and scorecard to track employees, their activities, performances and costs that they generate;

b) directing economic or socio-economic analyses that require a rational management, such as the analysis of wage bill trends, of developments performance, the study of differences in staff costs, determination of hidden social costs etc.;

c) transposition into objectives, predictions and decisions of the proposals arising from social or socio-economic analyses. The aim of the social budget is to assemble all these elements and integrate them into a coherent budgetary approach.

Social control management promotes social piloting of a modern organization by providing quantitative information on the items whose mobilization is the source of success, namely its human resources.

In an attempt of conceptual classification, Martory defines social control management as "socio-economic piloting of an enterprise, i.e. social pilotage, which concerns human resources and economic pilotage, which concerns control specialists and financial ones." The social control management declines itself around three axes:

- strategies and analysis in socio-economic terms;
- scorecards and reporting to increase visibility;
- budgets for piloting the creation of value.

The first axis concerns the designation of targets, which can be social, such as the absenteeism index, or economic, such as the variation of the wage bill. Considering the current situation and the environment with an accentuated evolution, it can be designated an ideal trajectory integrating socioeconomic information or budget scorecards, management tools etc.

Social control management consists of coordinate socio-economic analyses, which declines strategies defined by business, marketing and industry. The issue of human resources is focused on the mobility of people and of teams to which they belong, while the issue of specialists in management control and financial are focused on optimizing jobs and resources in order to maximize values.

Wage policy of a company, aims, generally three important objectives: security, through basic salaries, general increases and retirement schemes; motivation, using individual increases, bonuses and benefits in kind; association, using participation schemes.

Management should be careful not to exceed the 3 points of variation of the wage bill, which is a key variable level of financial and social balance of the enterprise. Social policy instruments are related to hiring, departures, the changes in compensation and fluctuations in activity, while the primary instruments of action on performance and promotion remain the promotion systems and bonuses.

The second axis, "balanced scorecards and reporting for increasing visibility" is a set of such tools, specialized as follows: scorecards for tracking livestock and time; scorecards for measuring the performance of the collaborators and teams; analysis of staff costs; the pursuit of mobilizing people and teams.

Thirdly, social control management is part of the company's budgetary approach without providing the latest ethnic news. He makes available to the management and financial specialists information the most reliable possible. This budgetary approach concerns several areas, namely: the budget of employees, who is interested in human resources compartment, management controllers, operational specialists and the departments of the enterprise; the time budget, which concerns production specialists, managers and possibly comptrollers and human resources department; the budget wage bill and social expenses.

The social management control has reached a satisfactory stage of development in large enterprises in the western countries of European Union. All axes of action of social management control are using their own methods and approaches. The following table reveals the approaches and methods specific social management control (table 1).

**Table 1. The approaches and methods specific social management control**

<b>STRATEGIC LEVEL</b> <b>Piloting development and great social and economic balances in long term</b>		<b>OPERATIONAL LEVEL</b> <b>Piloting social-economic short and medium term</b>	
Axis of action	Steps-Methods	Axis of action	Steps-Methods
Organization	Evolution of the organization Implement of practices	Social management	Individual management Tracking failures Work conditions
Job-competences	Projecting skills and competences Human resource planning Training politics	Resource allocation and development	Management of employees and time management Training Management skills and careers
Financial impact Wages fund	Measuring social costs The evolution of remuneration Management of Wages-fund	Economic management	Payment Remuneration Budget of personnel expenses Wages-fund

In Romania, within the management control, it was practiced a solid budget of social expenditure and remuneration and there were important indicators of the line staff just before the 1980s. Unfortunately, sometime after 1989, the management control in general and the social management control recorded a significant rebound in our country, amid the weakening of state property and the emergence of the idea that planning is a socialist concept.

The process of empowerment of the social management control continues today, whether the reporting is based on its information system and its supporting responsibility. The management control was achieved at financial function, human resources function, but also in the other functions, whose structures were also involved in planning and tracking costs and other specific indicators.

Even today, this situation has not changed much. The social management control is practiced in the interest of more responsible employees, namely:

- Financial officers and officers of the treasury, which are interested in the monthly payment of wages and the level of contributions and financial commitments represented the wage fund;
- Management controllers, as far as social control constitutes an overall control system;
- Decentralized officers, managers or subunits, which are assigned increasingly more responsibility for managing the staff they have as subordinates;

- Human resources departments, who most often have the responsibility of management remuneration and prosecution of wage funds.

Another sign of social emancipation of social management control, which is a stand-alone activity, is the emergence of new professions, the social management controller, and its adequate jobs, especially in large enterprises. This activity develops specific skills to the limit between human resource management and financial piloting. Regarding the social management controller, it fulfils an important role and has a complex mission that involves:

- social and administrative ensure compliance;
- ensuring social data processing and analysis assembly (budgets, studies, reporting);
- establishing and ensuring the production of social indicators and reporting;
- design, piloting and available wage fund;
- initiating the construction and ensuring the budget of human resources department;
- enterprise development by measuring the impact on its administrative aspects and salary;
- direct contribution to the implementation of an ambitious wage policy, in close relation with the strategic objectives of the enterprise;
- providing the interface between the human resources and financial departments;
- contributions to the development of human resources information system.

### 3. RESEARCH METHODOLOGY

The central hypothesis posed in this study is that the socio-economic management control model is a possible answer to the problem of an effective and efficient operation of social performance, balancing social and economic imperatives satisfactions.

Socio-economic management control based on the principles of socio-economic organization theory is presented in this section, as well as the methodology of research-intervention used to study the conditions for its implementation in a company.

The socio-economic analysis model approximates the activity of an organization to the equilibration of an active unit (Perroux, 1974). In assessing the performance of the activity defined here, a socioeconomic calculation method of the hidden costs, meaning, not specified costs, unmeasured and unmonitored in the information system classic, is proposed.

The company can be analyzed in relation to the performance standard of operation that allows you to achieve the objectives of the organization taking into account the social constraints. The indicators of dysfunction, as gaps recorded and revealed by the corporate actors from the expected operation, are synthetic variables that reveal a state of the social efficiency of the organization. The hidden costs, or loss of added value, are the monetary translation of the dysfunctional regulatory activities.

The dysfunctions, which are revealed by the actors in interviews, are part of six areas, which constitute the explanatory variables and model the social performance of an enterprise: organization of work, working conditions, time management,

Communication-Coordination-Consultation (3c), integrated training, strategic implementation.

These basic malfunctions are then grouped into five indicators considered families of dysfunction: absenteeism, work accidents, rotation of staff, quality defects, direct productivity gaps.

To remedy the malfunction, the company implements cost control activities in time and material or not rendered products and services (non-production). The cost of all the failures is equal to the sum of the historical cost of time and material overconsumption and opportunity costs (loss of earnings due to non-production). The unit is a potential for improving economic performance in short term by reducing the historical costs the longer term by converting the opportunity costs in added value.

The socio-economic analysis, therefore, focuses on the costs of activities, adding particularly the work of Miller and Vollman (1985) on the "ghost company" (The hidden factory) which show that production costs result from costs of activities and not just products volumes. The socio-economic analysis also develops the concept of integral quality of operation, which differs from the concept of total quality of Crosby (1979), highlighting the requirement of a strategic positioning of quality improvement actions.

Summarizing the socio-economic management control is focused on the qualitative measure, quantitative and financial degradation of social performance. It allows from this initial measurement, to measure the gains in added value, or reduction of hidden costs, generated by the reductions of malfunctions, which correspond to the gains in social satisfaction.

Socio-economic management control is focused on mastering social performance and its impact on economic performance. The socio-economic management control contributes to the achievement of the objectives of the company's management control system such as defined Gervais (2005), Mangra (2012). It is a process by which leaders ensure that the resources are obtained and used efficiently and effectively, according to the objectives of the organization, and that current actions are well in line with the defined strategy.

#### **4. CONCLUSIONS**

The article suggested the design of a socioeconomic management control based on the theory and analysis socioeconomic of the company, and the study of its sustainable implementation in the company based on field research. The developed central hypothesis is that this model offers an answer to the problem of effective and efficient control of the social performance.

This article is a first approach to the sustainable implementation of socioeconomic management control. He is asking for additional work to validate the assumptions on a larger sample of companies and answer questions that have not been addressed here, for example: how to articulate the socioeconomic management control the existing management control in the company? The implantation conditions of socioeconomic management control and the difficulties of implementing the same as those observed identified by other management control models? How does the picture

of socioeconomic scorecard is placed in relation to other charts, like the balanced scorecard?

#### REFERENCES:

- [1]. **Amit, R.; Shoemaker, P.** (1993) *Strategic Assets and Organizational Rent*, Strategic Management Journal, 14, pp. 33-46
- [2]. **Caby, J.; Hirigoyen, G.** (1997) *La création de valeur de l'entreprise*, Économica
- [3]. **Cappelletti, L.; Khouatra, D.** (2004) *Concept et mesure de la création de valeur organisationnelle*, Comptabilité Contrôle Audit, juin, 10(1), pp. 127-146
- [4]. **Decock Good, C.; Georges, L.** (2003) *Gestion des ressources humaines et performance économique: une étude du bilan social*, Comptabilité Contrôle Audit, 9(2), pp. 151-170
- [5] **Delery, J.E.; Gupta, N.; Shaw, J.D.** (2005) *Alternative Conceptualizations of the Relationship between Voluntary Turnover and Organizational Performance*, Academy of Management Journal, 48(1), pp. 50-68
- [6] **Enescu, M.; Enescu, M.** (2015) *Foreign Direct Investments in the Economic Development of Romania*, Studies in Business and Economics, 2, pp.128-136
- [7] **Gervais, M.** (2005) *Contrôle de gestion*, Economica, Paris
- [8]. **Hamel, G.; Prahalad, C.K.** (1990) *The Core Competence of the Corporation*, Harvard Business Review, 68, pp. 79-91
- [9] **Kaplan, R.** (2001) *Comment utiliser le tableau de bord prospectif*, Éditions d'Organisation, Paris
- [10] **Mac Duffie, J.P.** (1995) *Human Ressource Bundles and Manufacturing Performance: Organizational Logic and Flexible Production Systems in the World Auto Industry*, Industrial and Labor Relations Review, 48(2), pp. 197-221
- [11] **Mangra, M.G.** (2012) *Health Insurance and Implementation of Private System*, Journal Ovidius University Annals, Economic Sciences Series, Constanța, 12(2), pp. 1225-1227
- [12] **Martory, B.** (2001) *Contrôle de gestion sociale*, 3e éd., Vuibert
- [13] **Meiță, N.L.; Nețoiu, T.** (2015) *The extent of absorption of european funds to finance agriculture in Romania*, Annals of the „Constantin Brâncuși” University of Târgu Jiu, Economy Series, Special Issue ECO-TREND - Performance, Competitiveness, Creativity, pp. 404-409
- [14]. **Naro, G.; Noguéra, F.** (2005) *Responsabilité sociale de l'entreprise et développement durable: quelle intégration dans le système de gestion interne des entreprises*, Communication au congrès de l'ADERSE, Lyon
- [15]. **Sveiby, K.E.** (2000) *Knowledge management: la nouvelle richesse des entreprises: savoir tirer profit des actifs immatériels de sa société*, Maxima/Mazars