

This volume is a first for the *Research in Management Consulting* series. As research and theory building in management consulting have grown rapidly during the past several years, the series is dedicated to capturing the latest thinking from applied scholars and scholarly practitioners in this field. Complexity and uncertainty in today's fast-paced business world have prompted a growing number of organizations—profit and not-for-profit alike—to seek guidance in their concomitant change efforts. External and internal consultants and change agents have become increasingly visible in most, if not all, organizational change initiatives. Individual consultants and consulting firms have become increasingly involved in not only providing organizational clients with advice and new ideas but in implementing those ideas and solutions as well. While the series will continue to seek out and explore emerging trends, innovative perspectives, and new insights into the world of management consulting, it is also useful to look back—especially in different countries and cultures—to recapture and revisit past frameworks, intervention models and contributions. *Mastering Hidden Costs and Socio-Economic Performance* is a translation and modest updating of Henri Savall and Véronique Zardet's original work on mastering "hidden costs," initially published in French in 1987.

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# Mastering HIDDEN COSTS and SOCIO-ECONOMIC PERFORMANCE

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A VOLUME IN  
RESEARCH IN MANAGEMENT CONSULTING

