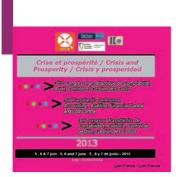


## CD Rom of ISEOR/IIC / AAA 2013

**Conference Contributions** 



3th Transatlantic Conference Management, accounting, auditing, fiancial control and cost control in Lyon 5-6 & 7 june, 2013

« Crisis and prosperity»

## **185 Contributions**

79 by French speakers

57 by Spanish speakers

23 by English speakers

26 by Portuguese speakers

CD Rom on sale at ISEOR, on request



## > Decoding the Socio-Economic Approach to Management - By John Conbere, Henri Savall and Alla Heorhiadi

In May 2014, the French research laboratory ISEOR (Socio-Economic Institut for Firms and Organizations) and the University of Saint Thomas co-sponsorred a second conference on the application of the Socio-Economic Approach to Management (SEAM) paradigm and methodology in the United States. SEAM is a scientific approach to consultancy that focuses on uncovering the dysfunctions and hidden costs that exist in organizations, «hidden» in the sense that they are not captured by traditional accounting methods and financial analyses...

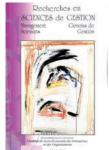
## NEXT CONFERENCE: May 18-19, 2017.

The SEAM Institute in collaboration with The College of St Scholastica, Duluth, Minnesota, USA and ISEOR, Lyon, France prsents Hte 5th Annual Conference in the USA on Socio-Economic Approach to management.

Visit:http://www.seaminstitute.org



6 numbers have been published in 2015 (N°106 to 111) N° 111 is in Spanish, N° 110 is in English



## FINANCIAL THEORY

. Hanene EZZINE - Bernard OLIVERO : Governance risk, liquidity and stock performance: empirical evidence after global fi nancial crises

## MANAGEMENT AND ACCOUNTING THEORIES

. Joëlle RANDRIAMIARANA: The role of accounting in economic development case of IFRS adoption in

## **HUMAN RESSOURCES MANAGEMENT AND INDUSTRIAL RELATIONS**



## .Tanjia COLEMAN - Peter SORENSEN - Therese YAEGER: Elements of a Continuous Cultural Transformation initiative within an early childhood care organization

FINANCIAL THEORY

.Sylvie BERTHELOT - Vanessa SERRET - Stephanie DONAHUE : The Impact of Canadian Shareholder Activism: A Study of Governance Proposals

## ORGANIZATION OF PUBLIC UTILITIES

. Henry E. WILLIAMS: Does Education Equal Knowledge? How Much Education Is Necessary for Management Success In The Public Sector: "A Current Challenge in Organizational Change and Intervention"









# Towards more socially responsible practices in accounting, auditing and control







15th Conference of International Institute of Costs

& 4th Transatlantic Conference Management, Accounting, Auditing, **Financial Control** and Cost Control

> Associated with the International Institute of Costs (IIC) and American Accounting Association (AAA)

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Charles Richard BAKER: Organizational change at Ford Motor Company in the face of international

. Hazem BEN AISSA: A new overall approach to psychosocial risk prevention and well-being develop-

# **SOMMAIRE du N°105 (2014) >**

.Robert P. GEPHART, Jr.: Using Prosperity to Construct an Economic Crisis: Alberta's "Bitumen" Bubble

Over 300 participants from the whole world are expected to attend the conference: AAA and IIC members, teachers, phD students, researchers, students, experts.



## Conference venue

University of Jean Moulin Lyon 3 Entry: 6 rue Rollet - 69008 Lyon







Conference held in French, English and Spanish Simultaneous translation for plenary sessions

THIS 15th CONFERENCE of INTERNATIONAL INSTITUTE OF COSTS & 4th TRANSATLANTIC CONFERENCE of ACCOUNTING, AUDITING, FINANCIAL CONTROL AND COST CONTROL will enable to bring evidence the results of researchers in adequacy with the company practices.

The conference will thus explore the new trends as regards teaching and research, identify sustainable performance levers for organizations and analyze the risks and limits of norms and standards development.

To what extent accounting, audit, costs control and management constitute active performance factors for organizations operating in a globalized and standardized environment.

It will be aimed at creating robust and operational knowledge which can contribute toward the current debates on governance practices.

The ability of audit, control and accounting to prevent business difficulties and detect risks of organizations (both large and small) need additional study. How can accounting and control practices (including risk ponsability?

All over the world the public sector is facing shrin**king financial resources.** How can cost control and accounting help this sector without having to raise taxes or reduce the level of necessary services, approaches that Accounting, audit and control are facing new dehave been more or less rejected by citizens?

Small and large organizations are trying to reduce their costs to survive in the current financial crisis and return to prosperity.

This theme embraces strategic cost management, including looking for alternative ways to improve and integrate cost control systems within the financial control system.

The diversity of national accounting models may hinder the international growth of major companies and direct foreign investment, hence the aim for come. international accounting harmonization, particularly in the field of the environment and green business. What role should accounting and auditing standards play in this connection? Does being green offer a financial return in general and, in particular, the energy sector?

Financial scandals often result in the reform of accounting laws, both in developed and developing economies; however, they often do not work properly. Given the growing need for financial security, the role of management) play a better role in corporate social res- audit committees and cost controllers is likely to remain more and more critical.

> How should auditors and controllers cooperate to manage the conflict between efficiency and ethics? Is such cooperation possible?

> mands from both shareholders and stakeholders to better take into account intangible aspects, human potential and green business issues.

> What are the consequences of such an evolution in the manner of doing research in accounting and for accounting education?

> Understanding the current evolution of accounting and its ability to better serve citizenship may be helped by retrospective studies on its history.

> Papers focused on accounting history are therefore wel-



- Audit, control and prevention of business difficulties: a forensic accoun-
- Cost control, accounting and the public sector
- Strategic cost control and prosperity
- Green accounting and auditing
- · Is there such a thing as cooperative audit and cost control?

- New trends in accounting research, teaching and education
- Accounting and control history

## TYPES OF SUBMISSIONS

- Research papers
- **Preparation of dissertations**
- Workshops are provided for PhD or **DBA** students

Five prizes awarded to the best contributors at the **ISEOR/AOM Conference - ODC Division** held in Lyon in June 2016

## 2 prizes for Ph.D students (English, french)

- Éric Scarazzini, Laboratoire CORHIS, Université Paul-Valéry Montpellier 3 (France) : « D'UNE GESTION DES RESSOURCES HUMAINES INADAPTÉE À UN MODE DE FONCTIONNEMENT DE TYPE « PATHÉ-MARCONI » OU « LA VOIX DE SON MAÎTRE »
- Uzonna Olumba, Benedictine University (United States of America): « FROM AWARENESS TO APPLICATION: ORGANIZATIONAL DEVELOPMENT, E-LEAR-NING & SOCIOTECHNICAL SYSTEMS IN HIGHER EDUCATION»

# 3 prizes for Academic Researchers (English, french, spanish)

- Armel Brice Adanhounme, Université du Québec à Trois-Rivières (Canada) Christian Lévesque, HEC Montréal (Canada): « CHANGEMENT INSTITUTION-NEL ET FLEXIBILITÉ ORGANISATIONNELLE DANS DEUX USINES DE PREMIÈRE TRANSFORMATION AU CANADA: JUSQU'OU LES ACTEURS LOCAUX PEUVENT-ILS ALLER?
- Grace Ann Rosile, New Mexico State University (United States of America) TRIBAL WISDOM AND ENSEMBLE LEADERSHIP CONTRIBUTIONS TO THE SOCIO-ECONOMIC APPROACH"
- Marino José Palacios Copete, Universidad de Panamá (Panamá)
- Elsa Beatriz Suárez Kimura, Universidad de Buenos Aires (Argentina) : " ANÁLISIS CONFIRMATORIO Y ESTUDIO DE CASO: UN MODELO CONTABLE PARA LA GESTIÓN AMBIENTAL EN LA INDUSTRIA HOTELERA DE PANAMÁ"

The price Awards has been delivered during the Gala dinner in the lounges of City Hall of Lyon







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