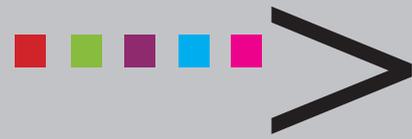




Crisis and prosperity

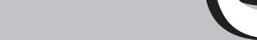


3th transatlantic
Conférence
Management,
Accounting,
Auditing,
Financial Control
and Cost Control



5 - 6 - 7 june
2013

*Associated with the
Conference American
Accounting Association (AAA),
the International
Institute of Costs
(IIC) and ISEOR*



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Chaires CCG, CFA et INTEC



Association
Francophone
de Comptabilité



Over 300 participants from the whole world are expected to attend the conference:

AAA and IIC members, teachers, PhD students, researchers, students, experts ...



Objectives

Conference venue

Université Jean Moulin Lyon 3
Entrée : 6 rue Rollet - 69008 Lyon



This Third Transatlantic conference on Accounting, Audit, Cost Control and Management will enable to bring o the fore results of researchers in adequacy with the company practices.

The conference will thus explore the new trends as regard 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.

PRÉSENTATION

The traditional management control practices increasingly called into question in educational institutions, researches and innovations in that discipline, contribute to intensifying company development.

implication of stakeholders necessitates to plan or to adjust communication and management tools such as reporting, strategic piloting indicators, formal / informal control.

Control practices must also be acclimatized to national and local cultures. Management control impacts intangible investment posting and piloting.

To look for alternative improvement and integration of systems with management systems: an authentic strategy.

Systematic research aimed at cutting down costs in order to overcome crises and find one's way back to prosperity urge companies and organizations to analyze the impact of traditional cost management methods.

What about the role of accounting and international accounting norms?

Each and every country retains their own accounting system which comes within the scope of a multifaceted environment – political, legal, economic and cultural. Nevertheless the various national accounting systems (general accounting or financial accounting) with their specificities can be more or less related to two major accounting models: the anglo-saxon model and the germane-latin one (also called continental model).

The diversity of national accounting systems does not facilitate the internal development of large firms and foreign direct investment. Hence the attempt at harmonizing international accounting systems.

The IASB has thus developed an international accounting reference system IAS-IFRS which applies to private enterprises. The IFAC has also worked out a body of international accounting norms for the public sector (IFSAS).

Those two international accounting reference systems represent for States sources of inspiration for building up their own accounting systems.

Thus, since 2005 the EU has statutorily sanctioned the IAS-SFRS norms; the latter are imperative for listed companies which have to take into consideration those international accounting norms when disclosing their consolidated accounts.

Are new auditing practices efficient and well adapted?

La multiplication des scandales financiers passés (Enron-Arthur Andersen, Parmalat...) a conduit à une extension des lois de sécurité financière (loi Sarbanes-Oxley aux États-Unis, loi de sécurité financière en France) qui concernent les pays développés mais aussi en développement (Tunisie, loi de sécurité financière du 18 octobre 2005 ; l'Amérique latine...).

The increasing number of recent financial scandals (Enron, Arthur Andersen, Parmalat) resulted in an extension of regulations and laws regarding financial safety (Sarbanese – Oxley Act in the US, Financial Safety law in France). Concerning developed as well as developing countries (Financial Safety law, October 18 2005 in Tunisia; Latin America) the necessity of restoring confidence in financial markets led in particular to the growing dissemination of international audit norms (ISA) worked out by IFAC: overall application of ISA norms within the framework of the eighty Europeans directive transposition ...

Is such an abundant supply of audit, internal control and financial safety norms likely to prevent crises, to reassure investors and company governance?

Internal audit practices have been developing concomitantly with external audit notably through audit committees acting as intermediaries.

Those last few years the audit world market has generated some kind of regrouping entailed by mergers of large audit consultancies (to-day's "Big Four")*



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

> Suggested topics for plenary sessions or workshops

- Intangible investment and human potential development
- Strategic management and crisis management
- Organizational management and performance measurement
- Innovation management, a success factor
- Human resources and prosperity
- Knowledge and intellectual capital management
- Strategic management of costs
- Costs of quality
- Cost management, CSR and the environment
- Cost management and information technologies
- Management of logistic costs on production lines
- Cost management in the agrofood sector
- Cost management in trade and service industries
- Cost management in tertiary industries
- Cost management in public sector
- Cost management in micro, small and medium size enterprises
- Hidden costs and performance
- Role of accounting and accounting norms in success or counter-performance?
- Pro-cyclic, counter-cyclic or neutral role of accounting with regard to performance?
- Flaws in audit and control systems – eg the recent cases of BM investment, Société Générale and Olympus what niche for small and medium size consulting firms in a world market dominated by a few large firms?
- Risk approach to auditing, and advance or a limit?
- Deontology / efficiency dialectics for auditors?
- Is auditors' independence a myth or a reality?

Six prizes awarded to the best contributors at the ISEOR/AOM Conference held in Lyon in June 2012

Three Prizes for doctoral students (English, French, Spanish)

- **Alia MILEDI, LEG-Fargo, Université de Bourgogne**
 « LES DÉTERMINANTS DU JUGEMENT PROFESSIONNEL DE L'AUDITEUR LÉGAL : UNE ÉTUDE EXPLORATOIRE SUR LE MARCHÉ FRANÇAIS »
- **Lachlan R. Whatley, Benedictine University, USA**
 « THE USE OF PSYCHOLOGICAL CAPITAL, HUMILITY, AND DISCREPANCY THEORY AS INPUTS FOR STRATEGY AND SOCIOTECHNICAL SYSTEMS. PHASE ONE OF AN ACTION RESEARCH CASE STUDY »
- **Alma Delia TORRES RIVERA, Ingrid Yadibel CUEVAS ZUÑIGA, Ericka MOLINA RAMÍREZ, Instituto Politécnico Nacional, México**
 « PERCEPCIÓN DE LOS DIRECTIVOS MEXICANOS, ACCIONES DE TRANSFORMACIÓN Y TRATAMIENTO CONTABLE DE LOS PROYECTOS DE ECO-EFICIENCIA »

Three Prizes for teacher-researchers (English, French, Spanish)

- **Laurent BRAMI, Centre Santé Mentale Angevin CESAME, Sébastien DAMART, Université de Rouen, IAE, NIMEC, Frédéric KLETZ, Mines ParisTech, CGS**
 « CHANGEMENT ORGANISATIONNEL ET DISPOSITIFS D'ABSORPTION DE L'ABSENTEÏSME. UNE ÉTUDE À PARTIR DE LA COMPARAISON DE DEUX ÉTABLISSEMENTS DE SANTÉ »
- **Giovanni RADAELLI, Marco GUERCI, Rami SHANI, California Polytechnic State University, USA**
 « IR ORIENTATION: THE SEARCH FOR A HIGHER LEVEL OF SCIENTIFIC RIGOR AND MANAGEMENT RELEVANCY »
- **Magda L. OCHOA HERNANDEZ, Universidad Autónoma de Tamaulipas, Be-goña PRIETO, Alicia SANTIDRIAN, Universidad de Burgos, Spain**
 « INDICADORES DE RENDIMIENTO VINCULADOS AL CAPITAL INTELECTUAL Y SU IMPACTO EN LA CREACIÓN DE VALOR. UN ANÁLISIS EMPÍRICO »





RECENT PUBLICATIONS

CD Rom of ISEOR/AOM/ODC 2012 Conference Contributions



4th Conference and International Doctoral Seminar on Organizational **Development and Change management**, co-sponsored by ISEOR and the AOM ODC Division.

184 Contributions
48 by French speakers
48 by Spanish speakers
48 by English speakers

CD Rom on sale at ISEOR, on request



> **The radical origin of economic crises: Germán Bernácer, a Visionary forerunner** - By Henri Savall *(in french)*

The Current Crisis is not transient

It's a powerful tsunami which will shatter our landmarks in our economic and social universe for quite a long time. The path to sustainable prosperity will be long. An exceptional opportunity present itself – the dramatic consequences of the present crisis such as bank ruptures, frauds, layoffs have fortunately been mitigated by financial emergency treatment. The fire has been put out but is still smoldering under the embers for the fundamental causes of economic and social imbalances have not been approached yet...



> **Family firms: creation, transmission, governance and management** - By Henri Savall and Véronique Zardet *(in french)*

Family firms are singular organizations in the economic landscape. In Europe they account for 60% to 80% of enterprises, 60% to 70% of GDP and 60% to 65% of salaried employment. Whether listed or not, to adopt proactive strategies so as to face up to their internal or external environment represents a strategic asset for their managers in order to address their enterprise profitability, reputation and development problems...

> **«Recherches en Sciences de Gestion - Management Sciences - Ciencias de Gestión» Journal (RSDG) :**

**The 6 issues of the 2012 series are now available (n° 88 to 93)
N° 90 is in Spanish, n° 93 in English : abstracts in French.**

N° 93 - 120 pages - English

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