



**CDRom of ISEOR/AAA / IIC 2013
Conference Papers**



3rd Transatlantic Conference on Management, Accounting, Auditing, Control and Cost Control, the associated with American Accounting Association (AAA) and the International Institute of Costs (IIC) and ISEOR
185 Papers
 79 by french speakers
 57 by spanish speakers
 23 by english speakers
 26 by portuguese speakers



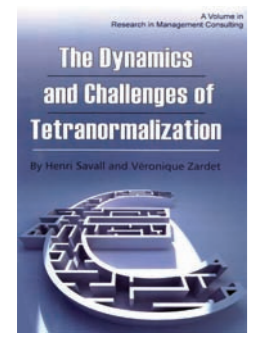
Current Challenges in Organizational change and interventions

11 to 13 june, 2014

International Conference and Doctoral Seminar

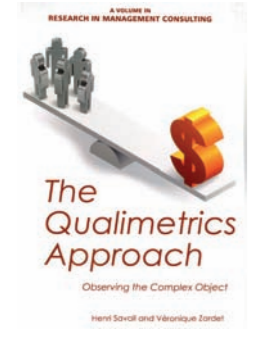
Co-sponsored by ISEOR and the Academy Of Management, ODC & MC Divisions, USA

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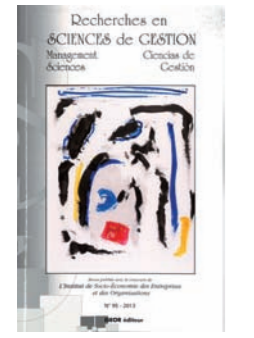
> The Dynamics and Challenges of Tetranormalization (200 pages . 33€). 2013 by Henri Savall and Véronique Zardet

The crisis has shed light on the growing disruption of economic and social activity. In order to restore stability and prosperity, citizens, consumers, workers, entrepreneurs, and institutional leaders must stress their need for new rules. Standards and norms are certainly rules, but they nonetheless have a hidden face -they are sources of counterproductive effects such as barriers to entry in the global competitive game, whether public and private, of interference practices inside organizations and territories, even of espionage...



> The Qualimetrics Approach - Observing the Complex Object (286 pages . 45€) 2011 by Henri Savall and Véronique Zardet

Continuing the commitment of the Research in Management Consulting series to recapture and revisit past works as a complement to our exploration of emerging trends, innovative perspectives, and new insights into the word of management consulting, this volume is a translation and modest updating of Henri Savall and Véronique Zardet's original work on the «qualimetrics» approach, initially published in French in 2004. Much like we have done with Savall and Zardet's other works - Mastering Hidden Costs and Socio-Economic performance (2008) and Work and People (2010)- an underlying goal is to continue to enhance our insights into the complexities and nuances associated with organizational life, helping to create a more comprehensive foundation for our insights into, work with, and intervention in organizations. This book presents a different and challenging way of the thinking about analyzing organizations, one that draws together quantitative information, financial, analysis and qualitative insights into organizational dynamics...



> «Recherches en Sciences de Gestion - Management Sciences - Ciencias de Gestión» Journal (RSDG) : 6 issues of 2013 series. N°97 : in English

CONTENTS N°93 (2012)>

STRATEGIC MANAGEMENT
 Anne BUTTARD - Catherine DOS SANTOS - Stéphane TIZIO :
 Networking Healthcare From a competitive call to a medical cooperation as a guarantee of a found confidence

FINANCIAL MANAGEMENT AND THEORY
 Faten BEN SLIMANE : The Structural Evolution of Stock Exchanges
 Robert P. GEPHART, Jr. : Ranking research: Toward an ethnostatistical perspective on performance metrics in higher education

CORPORATE SOCIAL AND SOCIETAL RESPONSIBILITY OF ORGANIZATIONS
 Yue CAI-HILLON - Collin BUNCH : Socio-Economic Consulting Education in America

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

AOM Divisions MC members, teachers, PhD students, researchers, students, experts ...



Conference venue

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



. Conference held in : french, english and spanish.
. Simultaneous translation for plenary sessions

The consortium will consist of two kinds of presentations:

- Papers, conferences and testimonies proposed by academics aimed at presenting the various and supplementary approaches applied to change management in different cultural settings.
- Workshops, where doctoral students and executive doctoral students are invited to present the progress of their research in order to debate and exchange.

Suggested topics

For plenary sessions or workshops

- Comparing approaches in the field of change management, organizational development and management consulting interventions
- Comparing the Doctoral Curricula in the field of ODC and MC in the US and Europe
- Preparing a PhD or a DBA when in active life
- Research on change management theories and evaluation methods of change results
- Bridging the gap between practice and research in the field of OD and MC interventions: action-research, intervention-research, appreciative inquiry

The conference will also enable celebrating the 50th anniversary of Benedictine University (USA) OD program.

Best papers can be submitted to the Journal «Recherches en Sciences de Gestion - Management Sciences - Ciencias de Gestión» (RSDG).
Taking into account that this Journal only accepts authors who have a PhD, doctoral students can submit a paper provided that their paper is co-authored with their director of research.

For your information, plenary sessions in the Amphitheater Ma-lraux are recorded, filmed and photographed.

10 awards for the best contributors at the ISEOR/AAA / IIC Conference held in Lyon in June 2013 at Paul BOCUSE' famous Restaurant



4 awards at the Gala Dinner for doctoral students

- Nicolas DUFOUR, CNAM, LIRSA, département CCA, France « CONTRIBUTION A L'ÉTUDE DU CONTRÔLE DES RISQUES OPÉRATIONNELS DANS LE SECTEUR FINANCIER. DE LA NORMATIVITÉ A L'EFFECTIVITÉ »
- George Frank Houston, Benedictine University, USA « THE COST OF INDECISION: USING ACTION RESEARCH WITH VIRTUAL TEAMS FOR MORE EFFECTIVE DECISION MAKING»
- Berenice MALDONADO HERNÁNDEZ, María del Carmen LAGUNA ESPINOSA, Mara Marisela TRUJILLO FLORES, Escuela Superior de Comercio y Administración, Unidad Santo Tomás, Instituto Politécnico Nacional, México « ANÁLISIS COMPARATIVO DE LA CERTIFICACIÓN DE PRODUCTOS ORGÁNICOS EN MÉXICO Y EL MUNDO»
- Christian NORIMITSU ITO, Ministério Público do Estado de Rondônia, Brasil / José Moreira DA SILVA NETO, Universidade Federal de Rondônia, Brasil « CONTROLE A GOVERNANÇA DE COMPETÊNCIAS PROFISSIONAIS DA PROMOTORIA PÚBLICA DE DEFESA DA INFÂNCIA E JUVENTUDE DE RONDÔNIA»



6 awards for academicians

- Éric TORT, IAE - GREGOR, Université Paris-I Sorbonne, France «ESSAI D'IDENTIFICATION DES SOURCES DE COMPLEXITÉ DE LA RÉGLEMENTATION COMPTABLE APPLICABLE EN FRANCE»
- Kerim KARMENI, University of Sousse, Tunisia - University of Lille 1, France /Olivier DE LA VILLARMOIS, LEM - UMR CNRS 8179 - Université Lille 1, France / Faysal MANSOURI, Institute of Advanced Business Studies, University of Sousse, Tunisia "FRANCHISING BETWEEN CONTROL AND AUTONOMY: IMPACTS ON INNOVATION"
- William L. SMITH, David M. BOJE, New Mexico State University, United States of America / Taylor W. FOSTER, New Mexico State University, United States of America, University of Canterbury, New Zealand "ON THE TETRANORMALIZATION OF US GAAP AND IFRS: A SOCIOECONOMIC APPROACH"
- Alberto Edgardo BARBIER e Isabel BLANCO, Universidad de Buenos Aires, Argentina " BALANCE SOCIAL DE LAS EMPRESAS PÚBLICAS Y PROCESO DE VERIFICACIÓN EXTERNA PROYECTO DE LEY NACIONAL EN LA REPÚBLICA ARGENTINA"
- Daniel SÁNCHEZ TOLEDANO, Isabel ÁLVAREZ JIMÉNEZ, Concepción ORTEGA JIMÉNEZ, Universidad de Málaga, España " ANÁLISIS DE LA INFORMACIÓN PUBLICADA POR LAS UNIVERSIDADES ESPAÑOLAS EN EL ÁMBITO DE LA COOPERACIÓN INTERNACIONAL"
- Antônio Carlos Victor AMARAL, Joice Meire RODRIGUES, Raphael Augusto DINIZ, Centro Universitário de Caratinga – UNEC, Brasil, / Aldous PEREIRA ALBUQUERQUE, Universidade Federal do Espírito Santo, Brasil / Humberto SILVA AILLÓN, Universidade de São Paulo, Brasil " TEORIA GERAL DE SISTEMAS: UMA ANÁLISE APLICADA A CONTABILIDADE, ECONOMIA E GESTÃO"



Presentation

The Organization Development and Change Division and the Management Consulting Division of the Academy of Management (USA) and ISEOR co-sponsor the June 2014 conference and doctoral seminar on the theme of Current Challenges in Organizational change and interventions.

This event fits into the wake of transformation and metamorphosis of organizations theme as part of sustainable development in the field of Management Science.

The conference theme addresses issues in every discipline:

Human Resource Management for taking into account the transformations of organizations skills and behaviors;

Finance and Accounting with regard to the evaluation of change actions;

Marketing Management and Strategy for the necessary articulation between innovating actions about products and markets and internal proactivity of the firm.

Indeed, Management Sciences are more and more called upon to provide sustainable solutions in the context of radical change in the global environment.

More and more research work and doctoral theses are striving to offer solutions, which should be compared with one another so as to generate new knowledge.

Since 2001, international conferences and doctoral consortium of ODC and MC Divisions of the AOM took place at ISEOR (Magellan, IAE Lyon, University of Jean Moulin).

They have been very successful, enabling 560 academics and doctoral students presentations, coming from 22 countries.

Indeed, these events show how value added is the development of relationships across European countries as well as across the Atlantic to share knowledge and experience in the field of management research.