

Management practices and territories

The team's main area of research is centered on the disciplinary logic of management sciences. Different management disciplines and their applications in their respective sectors are addressed:

- **Marketing and strategy.** In this discipline, work concentrates first of all on defining the concept of marketing expertise applied in the field of advertising strategy. Research is focused on the process of management decision-making and the different methodologies that rely on expert opinions. Work analyzes the role and impact of public relations in a CSR-oriented communication strategy and also looks at brand equity, specifically in SMEs. Here, the preferences of consumers and mass retail buyers are measured in order to identify all the dimensions of brand equity in SMEs, including the local aspect. Finally, studies examine the networks of players that interact in the field of B-to-B marketing, particularly focusing on client-supplier relationships. All of these studies concern local, regional and international territories.

Study leader: Karim MACHAT

- **Accounting, control, audit and finance.** In this area of management, studies concern the financial aspects of the International Financial Reporting Standards (IFRS). Research concentrates on the relationships between the notions of financial performance, fair value and the efficiency of financial markets. It also looks at financial mechanisms and arrangements such as securitization and defeasance, not just the accounting aspects (deconsolidating arrangements, application of international accounting standards) but the financial impacts too (funding sources, impact on the value of securities, etc.). Another aspect of this research is external auditing, particularly from the point of view of the auditor. The objective is to propose changes to the methods of performing audits (nature and objective) and to their scope (public sector, private sector). Lastly, research investigates the new trends in cost control (e.g. process approaches or activity-based approaches). The notion of performance is an important element here, the aim being to understand how it develops in companies. The monitoring dashboards are analyzed in depth to study the relationships between indicators. The notion of appropriation is also extensively developed by looking into management control tools.

Study leader: Emmanuelle CARGNELLO-CHARLES

- **Human resources management.** In this management discipline, work focuses on quality of life at work. The aim is not only to analyze the factors that explain the emergence of a possible malaise in the workplace and characterize HR performance (involvement and motivation at work, efficiency in tasks, absenteeism), but also to improve work conditions for all employees. Analyses also concern organizational justice practices, the objective being to explore how the different aspects of justice influence organizational behaviors. Results will be used to outline ethical management principles and to understand how justice practices affect human resources performance. Finally, studies concern project management, organizational changes and organizational learning. They seek to analyze, for example, how tools such as the forward planning of employment and skills facilitate the development of organizational learning, and to study the key factors of success when performing an organizational change.

Study leader: Amar FALL

- **Risks and Corporate Social Responsibility in organizations.** In this discipline, studies primarily concern risk management, i.e. the nature of risks in management, and how to anticipate and identify them. Studies cover a wide range of risks, organizations and sectors of activity: psychosocial, economic and environmental. Another series of studies focuses on the Corporate Social Responsibility of organizations and investigates the role of organizations from a sustainable development standpoint. It will then be possible to propose principles and tools that will enable them to adopt a responsible approach in terms of governance and social, territorial, environmental and economic responsibility.

Study leader: Bernard GUILLON