



> Renouveau du Contrôle de Gestion - Henri Savall , Véronique Zardet & Laurent Cappelletti
 The objective of socio-economic management control is to improve decision-making—whether strategic or operational—within the company, in order to better address the current challenges of the economic and social environment, by recovering self-financing resources through the recycling of hidden costs linked to organizational dysfunctions.
 The hidden cost-performance method benefits from fifty years of scientific research, based on interventions conducted by ISEOR in 2,400 companies and organizations of all sizes—from very small enterprises with fewer than 11 employees to very large corporations employing several tens of thousands of people—with diverse legal statuses (private, non-profit, and public) and operating across multiple sectors (industry, services, and public services), in 48 countries across Europe, the Americas, Africa, and Asia.
 This book is a true handbook: structured, pedagogical, comprehensive, and precise, it is illustrated with numerous case studies and examples drawn from this extensive database. It presents the method step by step so that it can be adapted to the specific context of each organization. It is an indispensable tool both for professionals who advise decision-makers and for decision-makers themselves. It enables managers and management controllers to build operational dashboards to ensure the effective steering of innovative and profitable action strategies, using simple socio-economic management tools: three-year internal-external strategic action plans (PASINTEX), semi-annual priority action plans (PAP), and periodically negotiable activity contracts (CAPN). In addition to professional users, this handbook is also intended for master's-level students in accounting, management control, and auditing; accounting professionals; corporate management controllers; and chartered accountants.
 "This perception of hidden costs leads us to rethink the costs of our actions and decisions, whether public or private, within a full-cost logic that combines visible and hidden costs."
 Marc Régnoix – Chartered Accountant – President of the Association of Chartered Accountants and Public Mandates.



> Vitalité et Prospérité durable de très petites et moyennes entreprises - coordonné par Renaud Petit, Henri Savall et Véronique Zardet
 This book concerns 425,000 companies with fewer than 11 employees in France. It draws on 50 years of ISEOR's history, scientific observation, and support for very small and medium-sized enterprises (VSEs & SMEs). Since 1985, research-interventions have been conducted in nearly 1,000 VSEs and SMEs. These companies are often little known to researchers and remain distant from the world of higher education and research. "Miniaturized complex enterprise" is a term that characterizes them, acknowledging the socio-economic value they generate.
 This collective work consists of 11 chapters identifying managerial issues encountered by very small and small-to-medium enterprises, employing between 2 and 30 people, throughout their life cycle: shared governance, succession and business transfer, recycling hidden cost-performance into value creation, compensation and value sharing, team cohesion, the dichotomy between core business time and managerial time, quality of work life, the interconnection of VSEs & SMEs with their local territory, inter-company cooperation, and change management processes within these firms. Numerous illustrations highlight the richness of these companies through their diversity in terms of sector, legal status, professional profiles of employees, career paths of managers and staff, governance structures, and level of strategic ambition.
 The book presents detailed qualitative results obtained since 2022 from around one hundred VSEs and SMEs across a wide range of sectors, concerning the recycling of hidden costs and the increase in socio-economic productivity measured by hourly contribution to value added on variable costs (HCVAVC). The objective of this book is to share with a broad readership the richness and complexity of life in VSEs and SMEs: professionals, business owners, managers, employees without hierarchical responsibility, students, teachers and researchers, elected officials, and volunteers. It conveys numerous messages of hope by highlighting the levers that enabled these companies to achieve their transformation, as measured by the evolution of their socio-economic performance.
 The foreword is written by Mr. Arnaud Muret, Director General of the Skills Operator for Local Enterprises (OPCO EP). He shows that these VSEs & SMEs are just as active and productive as large companies, and even more committed to skills development through the continuous training of their employees throughout their professional lives.
 The book is coordinated by three professors in management sciences at iaelyon School of Management, Jean Moulin University: Renaud Petit, Associate Professor and Program Director at ISEOR; Henri Savall, Emeritus Professor and Founder-President and Véronique Zardet, Professor and Director General of ISEOR.



> Réussir ensemble le changement: la pédagogie interactive - coordonné par Henri Savall et Véronique Zardet
 The Covid-19 crisis triggered profound transformations in the professional world, generating both resistance to change and opportunities for innovation, particularly technological and managerial innovation. In the face of these challenges, companies need effective pedagogical methods to transmit knowledge and mobilize their employees. Interactive pedagogy, unlike traditional approaches, actively involves learners in the co-production of knowledge by valuing their existing expertise. This method fosters innovation, the rapid and in-depth transmission of knowledge, and the creation of vibrant learning communities within teams. This conference, held in the autumn of 2024, aimed to highlight innovative pedagogical methods such as interactive pedagogy, which fundamentally transforms traditional practices. Over the course of two days, this international conference gathered diverse experiences from participants representing companies of different sizes and sectors: from very small and medium-sized enterprises (VSEs) to large corporations, from large-scale retail to healthcare and social service institutions, and from France to the Middle East, as well as the United States and Canada. This book transcribes the words of executives, employees, trainers, and researcher-consultants. Together, they emphasize the importance of interactive pedagogy in addressing current organizational challenges, encouraging organizations to rethink their teaching and training approaches by relying on the creative strength of the collective.
 The 38th edition of the ISEOR Autumn Conference brings together a wide range of stakeholders concerned with the challenges of prosperity and management as sources of socio-economic value creation and human development in France, the United States, Spain, and Canada.
 The book also highlights, through numerous international testimonials from executives and managers of industrial and service companies as well as public service organizations, the effectiveness and efficiency of socio-economic management, successfully implemented for more than 50 years.
 The concept of socio-economic management, born in Europe, is widely published in the United States, where its originality has been recognized by the Academy of Management.
 Professors Henri Savall, Founder-President of ISEOR, and Véronique Zardet, Director General, received the prestigious Rossi Prize Medal from the Academy of Moral and Political Sciences (Institut de France) for "the integration of social variables into corporate strategies."



«Recherches en Sciences de Gestion - Management Sciences -Ciencias de Gestión» Journal (RSDG) : Editorial of nombre 169/2025 «Recherches à l'IAE»
 This very special issue of the RSDG journal, entitled "Research at the IAE," has several reasons for being.
 First, it highlights the importance of Francophone research in management sciences, both internationally and, more particularly, within the Institutes of Business Administration (IAE) in France, where scientific research was still exceptional nearly half a century ago, when this journal was created. It initially took the form of a series within the journal Économies et Sociétés de Science Mathématique et Économique), founded by the great French economist François Perroux and Professor at the Collège de France, appointed Professor at the University of Lyon in 1928. A large amphitheater at Jean Moulin Lyon 3 University bears his name.
 The IAE of Lyon, having chosen to educate students across all three academic cycles — bachelor's, master's, and doctoral levels — welcomes more than 5,000 students, the largest enrollment among the IAE network. In a few days, it will celebrate the 70th anniversary of its creation. The first IAE in France was established in Aix-en-Provence in 1954, under the impetus of Gaston Berger, philosopher and business leader, by Professor Pierre Tabatoni, member of the Institut within the Académie des Sciences morales et politiques. Within ISMEA, he directed the "Financial Economics" series of the journal Économies et Sociétés. When this series was discontinued, following Pierre Tabatoni's appointment as Cultural Counselor at the French Embassy in the United States, François Perroux proposed to Henri Savall the creation of a new series dedicated to management sciences (see François Perroux's 1978 editorial). Since then, the development of this series has benefited from his moral and scientific support. In the meantime, the series has become a fully established journal: Recherches en Sciences de Gestion - Management Sciences - Ciencias de Gestión (RSDG), thanks to its sustained development and the internationalization of its scientific committee. Upon returning from the United States, Pierre Tabatoni supported the work of ISEOR, notably by proposing Professors Henri Savall and Véronique Zardet as recipients of the Rossi Prize of the Académie des Sciences morales et politiques in 2001. One of the distinctive features of the discipline of management sciences is that it effectively accompanies and supports the scientific contributions of many other disciplines, not only in the field of the humanities and social sciences, but also in the life and natural sciences. This warranted the dedication of an internationally oriented journal adopting an open systemic vision. Indeed, at the heart of this journal lies a multidisciplinary — even transdisciplinary — approach to management sciences and to their links and ramifications with other scientific disciplines. Recently, the journal has opened itself to the new generation of research, notably through the creation of two annual issues dedicated to the fruitful methodology of intervention-research, as well as through the contribution to the journal's leadership of Laurent Cappelletti, chaired professor and dean of the Accounting-Control-Audit faculty at CNAM ("EPN10-INTEC-CCA"), and research director at ISEOR. Intervention-research constitutes a methodology particularly well suited to teacher-researchers at the IAE, who have historically been committed to creating and disseminating high level knowledge, useful to businesses and public organizations, in order to enhance their overall and sustainable performance.



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26th INTERNATIONAL CONFERENCE AND DOCTORAL CONSORTIUM

10th & 11th June 2026
in Lyon

Conference Organized by the ISEOR Research Center in Partnership with the Magellan Center, iaelyon School of Management, University Jean Moulin; the Management Consulting and Organizational Development and Change Divisions of the Academy of Management (USA) (to be confirmed), ISODC (The International Society for Organizational Development and Change) (USA) (to be confirmed), Le CNAM (France), EADA Business School (Spain) and Benedictine University (USA)

Conference venue:
Auditorium Malraux
Université Jean Moulin Lyon 3
Site Manufacture des Tabacs
Main entrance: 16 rue Rollet - 69008 LYON

Conference languages : French, English and Spanish (Simultaneous translation)

2026



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Over 250 participants from the whole world are expected to attend the conference:

Academy of Management (AOM), the ISODC, Le CNAM, EADA and Benedictine University, teachers, PhD and DBA students, researchers, students, experts...

The Conference will be the opportunity to gather many professors and doctors of the whole world and to grant the Awards to the best papers.



For your information, plenary sessions in the Amphitheater Malraux are recorded, filmed and photographed.

Photos : Christelle Becam

Objectives

The consortium will consist of two kinds of presentations:

- Papers conferences and testimonies proposed by academics aimed at presenting the various 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.

Presentation

Since 2006, international conferences and doctoral seminars of the Management Consulting Division of the Academy of Management have been organized every year by the Institute of Socio-Economics of Firms and Organizations (ISEOR) at Jean Moulin University.

These events have been highly successful and have enabled the presentation of several thousand papers by faculty members and doctoral students from 50 countries. Indeed, these events highlight the value of European, American, African and Asian cooperation in sharing knowledge and experience in areas such as:

- Research on theories and methods of change management.
- Comparison between European and American doctoral programs in the fields of consulting and organizational development.
- Preparation for a PhD or a Doctorate in Business Administration (DBA) by practitioners actively engaged in professional life.
- Management in crisis situations.
- The introduction of artificial intelligence (AI) into business practices...

The conference is organized by the Institute of Socio-Economics of Firms and Organizations (ISEOR), in partnership with several international universities. The city of Lyon is listed as a UNESCO World Heritage Site.

The ISEOR, a leading international research center in Europe, bringing together 125 researchers, faculty members, and doctoral students from around the world, has already organized in Lyon several conferences in partnership with the Academy of Management (AOM, United States):

- From 2001 to 2025 (Management Consulting (MC) a Division of Academy Of Management);
- 2004, 2007, 2011 and 2015 (Research Methods Division),
- 2005, (Social Issues in Management Division);

Suggested topics

For plenary sessions or workshops

- Comparison between organizational development approaches and in the field of consulting interventions.
- Preparation of a doctorate or a «Doctorate in Business Administration» (DBA) by practitioners engaged in professional life.
- Comparison between European, American, African and Asian doctoral programs in the field of organizational development and consulting.

Conference languages :
French, English and Spanish

Simultaneous translation in plenary sessions

In June, 2025 : 6 Awards for the best contributors at the International Conference ISEOR/ Management Consulting (MC), a Division of the Academy Of Mangement (USA) / ISODC and Le CNAM

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.

Award to the best contribution in french - Doctoral student
Frédérique BARDINET-EVRAERT (France) & Karina CONTIS COSTA (Brésil)
« Engagement, intérêt et influence d'un groupe d'experts sur la conception d'une norme sanitaire: Une expérience brésilienne »

Award to the best contribution in english - Doctoral student
Jennifer SEYLER (États-Unis)
« Dialogic-Diagnostic Organization Development Intervention Impact On Recurrent Nonprofit Leadership Case Study: Transformational Change Consulting »

Award to the best contribution in spanish - Doctoral student
Dra. Esmeralda TEJADA PEÑA, Dra. Liduvina VALENCIA MÁRQUEZ, Rosalba CABRERA GUTIÉRREZ & Dr. Arturo GARCÍA SANTILLÁN (México)
« Determinantes del bienestar financiero y resiliencia financiera en la población adulta: perspectivas a través de la percepción, experiencias y acciones para enfrentar crisis financieras »

Award to the best contribution in french - Professionals
Anas BELKADDAD & Nizar GALLOUJ (Maroc)
« Analyse des réactions des acteurs opérationnels face à l'implantation des outils de contrôle de gestion dans un établissement public marocain : le cas des tableaux de bord. Résultats descriptifs d'une recherche-intervention »

Award to the best contribution in english - Professionals
Laurent CAPPELLETTI (France) & Soleil FARAH (Liban)
« From lecture-based pedagogy to interactive pedagogy. An existential transition for higher education in the age of generative AI »

Award to the best contribution in spanish - Professionals
Dra. María Angeles RASTROLLO HORRILLO (Espagne)
« Visibilizar el lado oculto de las relaciones PYME-Intermediarios internacionales: claves para una orquestación eficiente »

TRAINING COURSES

The next socioeconomic trainings in management (SEAM) for leaders, managers, and consultants, in English are :

Professional Training Seminar « Socio-Economic Approach to Management Techniques and tools required to successfully implement change management projects »
The 8th, 9th, 12th and 13th June 2026

Contacts & Inscriptions : secretariat.general@iseor.com

« **Traité du Management Socio-Économique : Théorie et Pratiques** » 2021 - 1312 pages

- Edited by Henri Savall and Véronique Zardet - Preface by René Ricol

« **Socio-Economic Approach to Management Treatise : Theory and Practices** » 2023 - 999 pages - English

- Edited by Henri Savall and Véronique Zardet - Preface by Herman Aguinis

« **Tratado de gestión socioeconómica: Teoría y prácticas** » 2024 - 1263 pages - Spanish

- Edited by Henri Savall and Véronique Zardet - Preface by María Angeles Rastrollo Horrillo



This treatise on socio-economic management is the result of more than fifty years of research and experimentation in management sciences. Intended for both practitioners and academics, it aims to reconcile humanism in professional life with sustainable economic performance. The book is based on observed and measured results drawn from 2,400 companies and organizations across diverse sectors and countries, illustrating the international scope of this approach. Bringing together 193 authors from 16 countries and four continents, the book reflects the diversity of national and sectoral contexts in which **socio-economic management** is applied. The chapters, most of which are co-authored by executives, managers, researchers, and consultants involved in pilot projects, are preceded by summaries in French, English, and Spanish. Coordinated by Henri Savall and Véronique Zardet within ISEOR, this collective work is part of a research-intervention dynamic initiated in 1975, mobilizing several hundred researchers worldwide. Considered a major innovation, **socio-economic theory** offers a comprehensive and structured approach to change management, centered on the development of human potential and the self-financing of organizational development through the periodic recycling of hidden costs.