



## **Operationality of the CSR strategy: Approaches and Impact on the performance of the company**

## **Opérationnalité de la stratégie RSE : Démarches et Impact sur la performance de l'entreprise**

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**Abstract:**

In the majority of available literature on CSR, the link between the implementation of such as model on a company and its impact on it has been insufficiently studied. We propose in this research to identify the integration components of a CSR strategy and its influence on the competitiveness and attractiveness of a company through conducting an exploratory analysis of Veolia Management System.

**Key words: CSR; Integration; Proactive Strategy; Performance; Stakeholders.**

**Résumé :**

L'abondante littérature sur la RSE implique que très souvent les lien entre sa mise en place et ses impacts sur l'entreprise sont peu exploitables. Nous proposons dans cet article l'intégration d'une stratégie RSE ainsi que son influence sur la compétitivité et l'attractivité de l'entreprise à travers une analyse exploratoire du système de management de Veolia Propreté.

**Mots clés : RSE ; Intégration ; Stratégie Proactive ; Performance ; Parties Prenantes.**



## **Introduction**

Faced with the changing business environment, companies want to increase their ability to manage their profits and risks as well as to protect their reputation and brand image in the market. In this context, the concept of CSR is of paramount importance. It becomes a new management approach, aimed at the continuous improvement of the company. The company manager will initiate the integration of a CSR approach into the daily management of the company in order to avoid the risks and hazards linked to the company environment and to establish the bases of an overall performance. .

The dissemination of the CSR concept leads companies to put in place managerial practices that allow them to benefit from a competitive advantage over companies that neglect them. The CSR process brings many opportunities but also involves many challenges, in particular it requires a willingness on the part of managers that enables the company to resist changes in its environment while being responsible.

In view of this rapid evolution of constraints, it therefore seems very important for the companies concerned to anticipate them in the long term and thus to consider the future more calmly. Companies will have no other choice, in the more or less near future, than to integrate this approach, otherwise they will lose their competitiveness. To this end, How can the company meet the challenges of integrating a CSR strategy into its management system? and What are the benefits for the company?

To answer these questions, we first conduct an analysis of the CSR strategy and its integration into the organizational management of the company. Secondly, we outline the challenges and limits of CSR, as well as the analysis of its impact. Thirdly, we present a case study that will focus on the implementation of a CSR strategy and its impact on business management.

## 1. The implementation of a CSR strategy

The integration of a CSR strategy into the company's management system is widely discussed in the literature (Mc Cathy and Puffer, 2008; Faucheux and Nicolaï, 2006; Epstein and Roy, 2001; Srivastava, 1995; Stark and Rands , 1995; Carroll, 1979).

The need to integrate CSR into corporate strategy stems from constraints related to environmental regulations (Porter and van der Linde, 1995). The integration of CSR into corporate strategy cannot be thought of in isolation from the society in which it is "embedded" (Granovetter, 1985).

For many companies, the environmental and the social have become an integral part of their strategic choice and an essential component of their competitiveness and sustainability (Martinet and Reynaud, 2004; Boyd, 2001). Hence the diversity of studies that have listed and dealt with the company's response strategies to social and environmental expectations (Martinet and Payaud, 2008; Wilson, 2000; Oliver, 1991; Sethi, 1975; McAdam Terry, 1973).

In practice, CSR research and innovation play an increasing role in addressing environmental and social issues (Shrivastava and Hart, 1996; Hart, 1997).

Taking into account the principles of CSR conditions the successful achievement of the set objectives (Capron and Quairel, 2010; Mercier, 2004; Davis, 1967).

The CSR strategy will therefore be influenced by the different actors evolving around the company, but also within the company and it is clear that the impact of each of these actors will often depend on the financial structure of the company. Its size, its position in the value chain and its sector.

### 1.1 The challenges of CSR for the company

- Prevent a media crisis: The main risks facing the company are criticism from the press and associations. These can lead to demonstrations and the boycott of the company by its customers. Today, the Internet has become a very powerful communication tool and all techniques seem to be good for exposing bad business practices.

- Respond to stakeholder expectations: Stakeholders today want the right to participate in decision-making and information processes (Dubigeon, 2002). Stakeholders demand a right

to know and to participate. They also lead the company to exercise its responsibility and give them the right to know. Given the large number of stakeholders, it is legitimate and judicious to be selective (Mitchell, Agle and Wood, 1997; Carroll & Näsi, 1997; Clarkson, 1995; Martinet, 1984).

- Assume its civil or societal responsibility: For companies, the notion of CSR implies a broad vision of their responsibility: in space by identifying the implications of their activities all over the world, in time with their responsibility towards future generations through the repercussions in human societies and ecosystems.

- Obtain a label: Civil society is getting organized to give a label to socially responsible companies and to change laws, regulations and standards. This label has an important role, since it allows companies to benefit from a good image, it can be an asset for the capital of reputation or the competitive advantage of the company.

### **1.2 Limits of CSR actions in companies**

- Greenwashing : “Greenwashing is the intersection between two behaviors of the company: the low environmental performance and the positive communication around this low performance” (Delmas et Burbano; 2011) cited by LADRAA S. & BEN MOUSSA M. (2019). It is true that the implementation of a real CSR approach by companies represents a heavy investment. It can therefore be tempting for them to simply communicate without taking concrete actions. Companies that communicate on CSR are immediately exposed to strong suspicion, so they have an interest in having a solid foundation for their approach, failing which it will immediately be denounced as "greenwashing".

- The dissonant behavior of the consumer: Aware of the perverse effects of production methods, consumers show great sensitivity to the ethical argument without, however, affecting their own mode of consumption. There is a dichotomy between an interest in ethics and its actual consumption, however the consumer does not resist the allure of harmful consumption.

- Application difficulties for SMEs: SMEs do not have the same resources as large companies to initiate CSR practices, the financial leeway of SMEs is insufficient to absorb the cost of these initiatives. SME managers are very busy questioning or worrying about social expectations that are not clearly expressed.

### 1.3 The stages of the CSR process

CSR is integrated into the company at two levels:

- Technical integration: it aims to integrate CSR into the business processes and techniques of the company, while making sure that each decision takes into account the three pillars (economy, social and environment)
- Societal integration: it aims to integrate the company into the organizations of its local, national and international environment.

Each company is committed to a CSR approach according to its own context and specificities. It also engages in response to the pressures it receives from society and the market. It measures its commitment between a movement of reaction to constraints (push) and a movement of pro-activity (pull).

- The risk management approach: The company which considers these new pressures as additional constraints will tend to strengthen its risk management approach in order to minimize these risks which actually or potentially affect the company.

- The reputation capital approach: The company, which instead sees these new pressures as an opportunity, anticipates emerging factors and signals. It realizes that the world is changing, that it must face up to a new reality, which combines globalization and increased demand for transparency and legitimacy. It provides answers to these challenges which will bring it more attractiveness, value and durability. It therefore engages beyond what would be strictly necessary for its short-term survival.

## 2. The influence of a CSR approach

### 2.1 The constraints for the company

- Pressure from civil society and the business environment: All the stakeholders constitute an increasingly efficient network of constraints external to the business. Their aim is to put pressure on the company.

- The diversity of stakeholders: Faced with the various stakeholders who are in direct or indirect interaction with the objectives to be achieved, the company must classify them in a summary map which traces the main motivations and interests of each.

- **New rules of ethics and corporate governance:** The practices of managers, financial directors and auditors are increasingly called into question and severely condemned. The requirements in terms of financial transparency, ethics and the responsibility of companies and their managers are at the heart of a CSR strategy.

- **The legislative and legal framework:** The rules and principles put in place by international organizations as well as the standards sanctioning the social and environmental responsibility of companies do not have the force of law but nevertheless remain a significant means of pressure. They will allow the creation and implementation of criteria for evaluating or managing future businesses.

## **2.2 The positive impact of CSR on the company**

- **Improved performance:** The company can improve its efficiency by optimizing the flow of materials and skills, its packaging consumption, its transport, etc. The company can broaden its capacity for innovation, creativity, perspective and global vision by transforming an environmental or social constraint into an opportunity. The company reduces the frequency and severity of occupational accidents by improving safety at work by applying the precautionary principle. It can then save the associated costs.

- **Increased attractiveness:** The responsible company improves its image, but also its legitimacy internally or externally. Through its CSR policy, the company is discovering a new way to improve its reputation with the public and with its customers. It produces and markets healthy products and secure services, these products respect a certain ethics. It is also gaining the trust and loyalty of its customers, preparing to capture new markets and new customers. It creates a healthy working environment, employees feel more involved in the company and its new policies.

- **Increased sustainability:** The responsible company anticipates economic, social, environmental or even ethical rules by going beyond existing regulations, and thus increases its reaction capacity. In addition, its credibility with stakeholders will increase, and it will thus be able to participate in discussions and in the preparation of new laws. It can increase the barrier to entry for its competitors if it contributes to the adoption of laws promoting high standards.

- **Increased "Goodwill":** The valuation of the company on the market seriously takes into account new elements such as reputation, responsibility towards stakeholders, and ethical, social and environmental commitment. The economic dimension must take into account the

goodwill, which is the difference between the actual value and the measurable financial value (ROA, ROI. .). It traditionally includes brand equity, strategic position, alliances and capital of reputation.

- **Cost reduction:** The launch of a CSR policy generates a cost for the company. Using the positive spin-offs described above (development of turnover, creation of new products, reduction in certain energy and raw material costs, increase in employee performance, better risk management, etc. ), the company can hope that these costs are self-financing and that the total costs of the company go down.

### **3. Presentation of the “Veolia” case**

#### **3.1 Rationale for the choice and the methodology followed**

- **Justification for the choice of the Veolia case a company strongly committed to CSR”:**

The "waste collection" sector is primarily concerned by CSR issues because it is linked to the protection of the environment, which is an imperative for the company. Ecological issues are important, both in terms of the treatment and recovery of waste and in terms of collection. Storage and incineration must be controlled so as not to have a negative impact on the environment and the well-being of people. At the social level, the company is confronted with several challenges relating to CSR, towards which the company must act beyond what is legally required more particularly in terms of working conditions and to ensure better safety and prevent against incidents.

- **Presentation of the study methodology:**

The Veolia case was analyzed based on interviews and documentary sources, as part of a qualitative methodology. The use of the case study is particularly justified when one seeks a detailed understanding of the observed phenomena, which integrates the role of the local context (Miles and Huberman, 2003; Wacheux, 1996). The analysis carried out is for descriptive and explanatory purposes (Yin, 2013). The selection of the case favored an objective of "discovery potential" (HLADY RISPAL, 2002), linked to the richness of the Veolia case to illustrate the integration of CSR in the company.

With regard to data collection, recourse to diversified sources makes it possible to triangulate the concept within the company (Yin, 2013; Hlady Rispal, 2002; Wacheux, 1996). The analysis



was carried out mainly on the basis of semi-structured interviews within the company with the Director, the Quality manager, and site managers. These interviews were supplemented by the analysis of internal and external documents, information appearing on the website and direct observation (visit to the company on the subject of quality policy and onsite visit).

In terms of content, the data collected relates to the CSR strategy pursued by Veolia in its market, the company's commitment to CSR and the competitive advantage of its integration. The case study was carried out in two stages: analysis of the strategy followed, then its understanding, based on the challenges of competitiveness and responsibility.

#### • Presentation of “Veolia”:

Veolia is a subsidiary of Vivendi Environnement. With 97,400 employees and a presence in 40 countries, Veolia operates in an area essential to the quality of life of modern societies: cleaning. As one of the world leaders in this sector, Veolia is a global operator capable of offering a solution adapted to all requests from local authorities or manufacturers. Veolia takes care of municipal and industrial waste from the logistics of upstream flows to the most extensive downstream treatments. The only international player involved in all of the waste management businesses, it covers the entire waste cycle: cleaning, maintenance and depollution operations, collection, sorting, transfer, treatment and recovery services.

### 3.2 The “Veolia” CSR strategy:

The company strategy is based on two essential axes: contributing more to respect of nature on the one hand and developing its presence and its offer of environmental services on the other hand (Fore instance waste recovery, respectful growth and social responsibility. .)

A proactive company in terms of controlling the environmental impacts of its activities:

Going further means expanding the field of vision beyond short-term business imperatives. The solutions that the company develops must be acceptable today and tomorrow.

Going further also means going beyond and being the most international of cleaning groups, and being the most global creates the ardent obligation to set an example which is incumbent on all leaders.



Going further also means showing that when Veolia imposes itself, all over the world, it must comply with minimum environmental standards, regardless of the regulations in force.

Going further means finally exercising social responsibility. It is up to it to act to put people back at the center of economic growth.

Meeting the recovery challenge: Firmly committed to waste recovery: "Making waste a resource". It aims to develop this activity: fine selective recovery systems, increasing recycling capacities, development of composting and energy production, etc.

Work for a cleaner world: Preserve the living environment, reduce pollution, improve sanitary conditions, minimize the nuisance associated with its activity. These objectives are reflected in the application of rigorous standards in all treatment centers and the installation of specific equipment to limit liquid and gaseous emissions.

Contribute to changing mentalities: It assumes a dual responsibility: designing innovative solutions that respect the natural balance, encouraging changes in behavior. The leadership position is required of the company to alert all players of the risks to the planet. In the field, this action is based on informing and raising awareness among stakeholders.

Developing activities with companies: To meet all of their environmental needs, the company covers the entire cleaning chain. From logistics to cleaning, including waste treatment and recovery, customers benefit from know-how and standardized solutions for all of their production sites.

Staying one step ahead: The company's activities lead to the development of a sustained Research and Development policy. The effort is particularly focused on the analysis and control of environmental impacts, the evaluation of new treatment technologies, the use of modeling for diagnosis and configuration and the reduction of equipment maintenance costs. The capacity for innovation is also embodied in the development of skills, support for local initiatives and the work of networked teams.

### **3.3 The impact of CSR on business management**

#### **3.3.1 Economic performance**

Listening to the market and to customers: Attractiveness and sustainability are closely linked to Veolia ability to remain attentive to the market and to offer its customers innovative solutions at the best cost.

- Innovation and quality of service: Innovation and quality of service are privileged fields of action, it anticipates market changes and design innovative technological solutions that take into account the environmental, economic and socio-cultural constraints specific to each region.

- Optimizing management costs: To offer customers quality offers at the fairest prices, it makes permanent efforts to optimize costs, control risks and increase productivity.

- Control risks: Thanks to an active risk prevention policy and the centralization of cash, it sets up transparent management and optimized costs, in agreement with the Risk Department of the group and in compliance with IFRS (International Financial Reporting Standards).

- Reduce maintenance costs: To optimize the maintenance of collection vehicles, it has deployed the “Optimaint” software: an innovative management system making it possible to manage supplies, plan maintenance operations and prepare orders.

- Build a committed purchasing policy: The purchasing processes respect economic, social and environmental criteria. By urging its partners to reduce their energy consumption, polluting emissions and waste.

#### **3.3.2 Environmental responsibility**

- Protecting the air: It has implemented a voluntary policy to protect the air from nuisances linked to its incineration, waste collection and transfer activities.

- Treating fumes: Treating fumes released by its incineration plants reduces the amount of emissions into the air: sulfur oxides, nitrogen, hydrochloric acid, dust, heavy metals and dioxins. The goal is to reduce the emission rate of dioxins to less than 0.1 ng / Nm.

- Protect the soil and biodiversity: It protects the soil by composting biodegradable waste, by acting on their behavior, their biological activity and their long-term fertility. Soil remediation helps to eliminate industrial wastelands and limit the spread of accidental pollution.

Before setting up any new storage site, the company conducts an impact study to measure local nuisances and health risks.

- **Converting biogas into renewable energy:** Knowing that the highest GHG emissions are linked to the biogas emitted by the fermentation of stored waste, it transforms a large part of this biogas into useful energy, which allows it to largely cover its needs in electricity, and market the rest.

- **Modernize factories to better use energy:** By modernizing its units and favoring cogeneration, the company is developing energy recovery. The GHG emissions of its incineration plants are thus partly offset by a heat or electricity production system that equips more than 90% of its facilities.

- **Save raw materials:** It recycles the raw materials contained in the waste: construction materials, cardboard paper, wood, hazardous waste, etc. in order to reduce their overall volume and to preserve its natural resources.

### **3.3.3 Social performance**

- **Training:** The training policy contributes to the professional development and social promotion of employees, Thus to identify and build new skills, the company has opened its own campuses and training centers to offer training leading to qualifications in the professions of water, transport, energy and cleanliness.

- **Encouraging employee promotion:** By surveying workers who have become team leaders at Veolia, it noted certain difficulties in meeting the demands of a hierarchical position. To remedy this, it has set up tailor-made training. The workers who follow this training develop management skills and acquire the self-confidence necessary to exercise new responsibilities.

- **Health and safety:** It has developed a reinforced safety and prevention policy to offer its employees the best working conditions, through awareness-raising actions and prevention campaigns which focus on concrete topics related to health and safety.

- **Develop well-being at work:** The well-being of employees is at the heart of the policy of its subsidiaries, a smoking cessation assistance program has been set up: guide, decision making counseling sessions. and alternative medical treatments, etc. The company funds half of the program, the other half is reimbursed after one year if the employee quits smoking. The

company also supports disadvantaged populations: a voluntary hiring policy, humanitarian and health actions and the fight against illiteracy.

- Promote professional integration: Help the unemployed and the physically disabled to find a place in society, through a professional integration program, in partnership with insurance organizations and private foundations.

- Fight against discrimination: It scrupulously applies the new pay equity laws and non-discrimination based on sex, origin, religion or physical disability. All similar positions are subject to the same salary scale, regardless of the profile of the person who occupies it.

- Combating illiteracy within the company: The social and professional integration of its employees also involves combating illiteracy. Thus, there are employees who had difficulty reading and writing. To cope with this, a voluntary learning system has been set up.

#### 4. Discussion of the results

Through this presentation, we were able to explore the strategy followed by Veolia relating to the overall management of waste, which meets the requirements of the various stakeholders by adopting a broader approach in time and space of all of its impacts. The company seeks to obtain a constant and optimal level of work quality, environmental protection, development of staff potential through training and working conditions favoring safety, health, and prevention over operational risks in order to guarantee economic efficiency.

The company is particularly proactive through the integration of CSR into its strategy, particularly in the social and environmental aspect, in the face of the challenges that make it possible to achieve sustainability.

Environmental proactivity, through the process of waste treatment and recovery and its environmental and quality criteria, allows the company to respond:

- regulatory constraints that push local communities to be more demanding in terms of health security and improvement of the living environment of citizens.

- marketing opportunities, linked to a differentiation and innovation strategy

- the expectations of stakeholders.

The Veolia case study highlights a number of specific features:



- The company takes advantage of its size and organizational structure to be more proactive vis-à-vis its competitors;
- The company's culture and know-how facilitates and strengthens the CSR policy.
- Innovation and development of new solutions allows the company to be proactive in the market

## Conclusion

At the end of this work, we were able to highlight the concept of CSR and its implementation in the company's management system. The CSR policy can become a strategic axis of differentiation in an increasingly competitive market. It represents for the company a unique opportunity for innovation, a source of competitiveness and an opportunity for positioning in new markets.

CSR is inevitable in the long term, and presents, beyond certain constraints, unavoidable advantages. There is a distinction between companies, called “proactive”, which have anticipated the future opportunities and constraints of CSR, and so-called “reactive” companies, which only integrate the approach once the external constraint manifests itself. Inside the company between different products, customers, market.

Future reflections will focus on the contextualization of the concept in several spaces by measuring the degree of homogeneity of strategies from one space to another. This study of the question of integrating CSR strategies lies in the exploratory analysis of a single company whose activity is by definition at the heart of questions related to CSR. However, the results provide motivating elements for reflection on the adoption of sustainable management systems, they invite us to outline the issues allowing the implementation of this strategy, identify the strengths and weaknesses to act on a proactive approach. . It will be advisable to reflect on its adaptation in relation to other contexts, for different sizes and situations.



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