

The determinants of the communication of societal accounting data within companies in Tunisia

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CHRONICLE

Article history:

Received August 29, 2023

Received in revised format

September 28 2023

Accepted November 23 2023

Available online

November 23 2023

Keywords:

Determinants

Communication

Accounting data

Societal

ABSTRACT

The objective of this research is to study the reasons for the communication of societal accounting information in Tunisian companies. In fact, we have discussed the questions of the convergence of sustainability accounting models, the questions of the communication of accounting data or even questions of the participation of the actors. The results of qualitative research on a sample of 16 companies show a certain homogeneity in the assessment of the communication policy of societal accounting information of each type of company. It turns out that the social and societal activities identified come under the initiative of companies, their organizational culture and their extra-economic concerns. The social and societal concerns of these companies remain at the heart of the concerns of managers.

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1. Introduction

In recent years, according to Hilmi et al (2020), scientific debates have focused on the communication of accounting information, thus enabling companies to meet the requirements of sustainable development. In this sense, Berthoin et al (2002), like Lauriol (2004), consider the communication of accounting information as a privileged tool that gives the company a certain competitive advantage. Indeed, they state: “*We are no longer in the era when companies could make profits for decades without worrying about the consequences of their activities on the environment, the era when performance was measured only through financial profitability*”. The fact remains that many business leaders also pay particular attention to non-financial criteria. However, he makes us remember that this is specific, depending on the environment in which we find ourselves. For example, the societal aspect of business in the United States is part of the corporate culture. In this country, neither the State, nor the law, and even less civil society, impose on companies to present societal acts. They thus follow a normative approach. In Europe, and more particularly in France, the communication of societal accounting information is compulsory and is governed by law (Persais, 2010). In Africa and particularly in Tunisia, this practice is fixed by law, even if there is still hesitation to fix it in constitutional and legislative reforms, to improve the conditions of sustainable development in companies. Nevertheless, it should be noted that the communication of societal accounting data is likely to play a key role in changing corporate behavior (Bewley & Li, 2000). In any case, the laws on the protection of nature, established by the public authorities, reveal their desire to tie in with the issues of sustainable development of companies. It remains that studying the real habits of companies in Tunisia regarding the communication of societal accounting information, remains somewhat difficult, since it advances in a tortuous way, because of the hypocrisy of companies on the one hand, and on the other hand, the absence of a formal legislative regulatory framework.

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In this sense, our problem on this issue seems more complex, since very often, stakeholders are more focused on the profile than on the publication of societal information. There are companies that, through certain social works that they provide, appear to be good citizens; however, at the same time, they harm their neighbors.

Through this research, we will try to give elements of answer to the question: what are the motives which push the Tunisian companies to communicate the societal accounting data? Or more precisely: what is the content of the societal information of Tunisian companies? Our objective is to identify the factors that determine the communication of social accounting data in these companies.

This research is articulated around two main sections; the first section reviews the literature on the subject, the second illustrates our research methodology and our results.

2. The literature on the determinants of societal accounting disclosure

Several theoretical approaches offer the possibility of understanding the motivations of companies to disclose societal accounting information. For Ben Rhouma (2008), societal accounting disclosure is voluntary. It relates to the social and environmental impacts, the measures taken to limit the negative impacts of companies' activities and the performance achieved in this area. In this sense, agency theory, legitimacy theory and utility theory, also known as stakeholder theory, constitute the theoretical basis for societal accounting disclosure. Thus, for the agency theory, and concerning the communication of societal information, it has made it possible to explain the rationality that governs these practices (Verrecchia, 1983). From the economic approaches, we retain the work of Deegan et al (2002), who constructed a shareholder-manager model based on a cost-benefit framework. In this sense, managers seek a compromise between the costs and benefits of the information communicated. Cormier (2002) and Giordano and Rivière (2007) have proposed an explanation based on the principal-agent model to show that there may be contractual gains from not disclosing all of the information available to the manager, especially when investors know that the manager is in possession of public information. Capron and Quairel (2004) argue that: "*societal communication identifies any publication intended for external users that deals with the social and environmental dimensions of a company's activity*". The information on the environment of the company's activity constitutes the environmental dimension. It is nevertheless necessary to consider both the economic factors of the company's policy and the communication of societal accounting data. In this sense, Brunsson (2006) has shown that in any company, two spheres coexist: the action company and the political company. The former has a pragmatic function and coordinates informal actions within it; while the latter has a political function and considers the external environment. This formal and informal coupling is possible through organizational hypocrisy, which creates ambiguity by questioning legitimacy.

In terms of the legitimacy theory as a fundamental factor in societal accounting disclosure, we note that companies disclose societal information to reduce their political visibility and to show concerned stakeholders that they are exercising social responsibility. In this sense, Oxibar (2005) found a positive relationship between political visibility and environmental disclosure in annual reports.

Clearly, many studies have used legitimacy theory to highlight what might motivate companies to disclose societal accounting information. Legitimacy in societal accounting disclosure is a way for firms to negotiate the continuation of their business when there is a mismatch between their own values and the acceptable norms defined by the social system to which they belong. For Wood (1991) and Deborah (2006), this practice constitutes a means of dialogue with society, envisaged by any company that wishes to show itself to be a socially responsible citizen.

Still on the question of the legitimacy of societal accounting disclosure, we should note that in the literature, the conception of organizational legitimacy is proposed by Friedman (2007) for whom "*the only responsibility of organizations is to use their resources in activities that will increase their profits*". For Freeman (2010) Dowling and Pfeffer (1975), organizational legitimacy results from: "*the congruence between the values associated with organizations or related to their activities and the norms of acceptable behavior by the social system to which they belong*". In any case, legitimacy is a key factor in corporate social responsibility communication, especially since it arises in an institutionalized environment that pushes companies to maintain certain external appearances. Legitimacy supposes that companies act within the limits and norms of the societies to which they belong. In this sense, Dowling and Pfeffer (1975) argue that: "*since legitimacy is important to organizations, the constraints imposed by social norms and values and the reactions to such constraints provide a focal point for analyzing the behaviors of organizations taken with respect to the environment*". Based on the different factors, the issue of legitimacy forms the theoretical framework for several studies on the motivations of societal communication. This is considered by the literature as a means of dialogue with society for the company that wishes to be a citizen and socially responsible, especially since the context is marked by ecological awareness and sustainable development (Wood 1991; Philippe, 2006). For Deegan (2002): "*the information communication policies of companies are considered to be an important means available to managers to influence the external perceptions of their companies*". Philippe (2006) adds, "*environmental and social communication can be a strategic tool for the organization to manage its legitimacy*".

From now on, companies have the responsibility not only to use various resources in their activities to generate profits for shareholders, but also to take sustainable development into account. In this sense, the stakeholder theory provides a better explanation of the future of societal accounting data disclosure. Indeed, the stakeholder issue places the company in a contractual conception of the relationship between the managers and the other partners. It calls into question the primacy of shareholders in the governance of the company and would refer to the application of agency theory. Clarkson (1995) considers: *"Stakeholders are persons or groups who have, or claim, a property right, who have legitimate rights or interests in a company in relation to past, present or future activities"*. In concrete terms, stakeholders include the State, employees, investors, suppliers, customers, etc. Managers, who cannot exist without stakeholders, maintain numerous and diverse relationships with them. For Mercier (2006), the justification of corporate governance is an essential reason that can explain the role of stakeholders in the communication of societal accounting data in companies, which are often required to make a trade-off between economic profitability and the consideration of societal objectives; this constitutes a real dilemma between financial performance and societal commitments. Thus, for a long time, the communication of societal accounting data appears to be a means of balancing the interests of the various stakeholders, even if priority is given to investors. It marks a real willingness on the part of the company to better assume its responsibility by integrating the interests of the different stakeholders. Zeghal and Ahmed (1990); Deegan and Rankin (1997); Damak and Ayadi (2006), in their studies on the theory of stakeholders, have indeed led to conclusive results in terms of societal communication. For Zeghal and Ahmed (1990): *"the dissemination of information on the exercise of their societal responsibility by companies represents a societal accounting that has developed in response to the combined expectations of the public, investors and a change in the very conception of the company"*. Cormier and Morgan (2003) add that corporate governance is not explicitly considered in the analysis of disclosure in a cost-benefit framework, especially since corporate governance deals with the mechanisms by which "stakeholders" exercise rigorous control over management, with the aim of protecting their interests Charreaux (2015). For Lehmer and Abbad (2021), the social information communicated constitutes a basis for dialogue with the company's various partners. Roberts (1992); Damak and Ayadi (2004), consider that communication through reporting is sometimes seen as a response to pressure from various political stakeholders and sometimes as a means of legitimizing one's actions or achieving a certain legitimacy. In any case, all of these studies recognize the importance of societal accounting disclosure in managing the complexity of expectations of all stakeholders (Laughlin, 1995).

2. Research Methodology

Let us recall that in this research, we chose the qualitative method. According to Giordano (2003), this is a multi-mode method that uses a naturalistic approach to interpretation. It emphasizes the qualities of the entities, the processes and the meanings that occur naturally. It also allows us to define the essential qualities of the subject studied, and to understand to which network of meaning they are attached. On this same line of thought, Lehmer and El abbad (2021), argue that the exploitation of the determinants of societal accounting data communication includes many genres, and that each determinant offers a different objective to view these phenomena. Capron and Quairel (2004) add that these phenomena seek to highlight the breadth of ideas through different qualitative genres drawn from management research and traditions developed in other areas of the social sciences and humanities. As far as we are concerned, we resort in this research to semi-directive interviews targeted in different Tunisian companies. Thanks to numerous foreign establishments but also to many national groups, the Tunisian economy presents diversified sectors. In Tunisia, there are agri-food and agro-industrial industries, wood processing, construction materials (concrete reinforcing bars, plastics, cement, paints), consumer goods (plastics, soaps, cosmetics), manufacturing and crude oil production and processing. In Tunisia, 32% work in industry and 52% in the service sector. As far as we are concerned, we will focus more particularly on the industrial companies that best respond to the fundamental dimensions of social accounting which are: the social dimension (sponsoring, patronage, donations), the economic dimension (search for monetary gain), and the environmental dimension (fight against pollution).

The 16 companies that we targeted constituted the constructivist component of our research and are likely to fully satisfy the criterion of theoretical saturation. To collect our data, we proceeded by pure and simple exploration, and opted for the interview, as a collection technique. The collected data are analyzed by the technique of content analysis. Thus, we pursued the strategy of the case study, which according to Perret and Seville (2007) is: *"particularly recommended when approaching new, complex fields, where theoretical developments are weak and were taking into account the context is decisive for the elaboration of a process of understanding"*. We should also note that the literature on social accounting is not well known in Tunisia. A meeting with managers of some companies will allow us to collect primary data. In this sense, we have used a qualitative approach that is better able to inform us about the nature of the phenomenon under study. To determine the aspects related to the communication practices of societal accounting data, we proceeded by interviews with company managers.

Let us remember that when we consider qualitative research, there are three main methods of data collection available to us. These are observation, meetings, and interviews. However, we choose the method to be applied not by chance, but according to the objectives we are pursuing and the nature of the population we plan to study. The population we have targeted for this research is essentially made up of industrial and service companies. The interview is the data collection method we have chosen to collect data specific to each company. It should be remembered that the interview is classically based. This is a fundamental reason for our choice. In this sense, Frisch (1999) maintains that: *"The interview is also more*

suitable when the study concerns the recording of individual practices: to bring to light logics of appropriation, processes, decision-making mechanisms or even to identify the phenomena of understanding”.

In our research, the interview is better able to meet our objective, which is to characterize and identify the determinants of the practices of communication of societal accounting information in the industrial and service companies that we have targeted. It is thus an appropriate technique for extracting information. There are two types of interviews: the directive interview and the semi-directive interview. In our case, we chose the semi-structured interviews. This type of interview is appropriate for our study, as it allows respondents a high degree of freedom and reduces the risk of introducing bias into the data, thus avoiding the consequences of a directive interview. To collect data on the determinants of societal accounting data disclosure, we used an interview guide. This is a document that specifies to the interviewer that all facets of the topic to be studied must be addressed in detail during the interview. In our case, we developed an interview guide structured in themes, whose titles were formulated in phases to be able to collect the information that would allow us to reach our objective.

Our interviews focused on the following actions:

- The environmental actions of communication of accounting data,
- Human resources actions and the company's social commitment,
- The actions of civil society and its involvement in the company's strategy
- Actions related to governance.

We began each interview with a brief description of our research. We begin by giving a brief overview of what is meant by social accounting disclosure, and then briefly outline the objectives of our approach. We conclude with an explanation of the purpose of this research. We have noted that many of our interviewees know what social reporting is, but do not know what it entails. Thus, this phase is necessary. Obviously, after having been edified on the contours of this concept, the comments of our respondents were edifying and very rich in content. It should be noted that during the data collection, the time factor played a very important role, which is in line with Cormier and Morgan's (2003) conception of the duration of a semi-structured interview as being at least thirty minutes and not exceeding one hour and thirty minutes. In all cases, during the interviews, the different themes of the interview guide were not addressed in order. In addition, our interviews lasted well over forty-five minutes, during which time we spoke with deputy directors, heads of administrative and financial divisions, human resources managers, foremen, production supervisors, works managers and quality, safety and environmental managers.

We targeted 16 Tunisian companies with whom we conducted interviews lasting an average of one hour and ten minutes. We started with a coding phase during the analysis of the data we collected, which allowed us to begin the thematic content analysis whose purpose is to report on the statements of our interviewees. We then transcribed the interviews for the verbatim on which the interpretation is based, as recommended by Giodano (2003). An analysis grid was developed. It considers the identity and characteristics of the company and the function performed by each respondent. The interpretation of the data allowed us to arrive at some results.

The discussion of these results, as well as the managerial implications of the communication of accounting data in companies, will be the subject of what follows.

3. Results and discussion

Health, education and the environment are the theoretical factors on which the accounting data disclosure policy is based in the companies we targeted. The semi-structured interview guide was designed based on these axes, to highlight the components of corporate social responsibility (CSR) in each type of company surveyed and coded. The interpretation of our results reveals a certain homogeneity in the appreciation of the communication policy of the societal accounting information of each type of company. From now on, we will focus on the analysis and discussion of the results we have obtained on the determinants of the communication of societal information in Tunisian companies.

First, we note that the results of this approach highlight that the trend in the 16 companies surveyed is generally towards the communication of societal accounting data, according to the examination of the verbatim of the managers interviewed in terms of occurrences in the companies. It appears that the social and societal activities identified are the result of company initiatives, their organizational culture, and their extra-economic concerns. The social and societal concerns of these companies remain at the heart of the concerns of managers. It is now up to us to examine the main sources of inspiration for societal accounting data disclosure practices. It is important to note that these practices are part of a multiple approach. First, they are linked to an approach related to corporate governance, then to a conventional, partnership-based approach, and finally to a voluntary, regulatory approach. Corporate governance is an important pillar in the communication of societal accounting information by the companies we have targeted. In fact, the results of the table above show that the communication of accounting data and the funds allocated constitute the core of the companies' CSR policy. This can be

explained by the fact that the targeted companies have departments in charge of dealing with social and societal issues. Thus, the basis of the axes defined by the board of directors and by the shareholders is the general policy of the company. We discussed this topic with several of our respondents and recorded the following statement by a resource manager: *“Our company has a social policy with a foundation. It is our foundation that defines the social axes in accordance with the laws and regulations of our country. These axes are: education, health, sport, culture, environment”*.

About the environment, we have retained the statements of a quality, safety and environment manager who maintains: *“Our company is committed to promoting the reprocessing of ecological waste and ecological projects. We have opted for environmental requirements and the respect of environmental principles in our CSR policy. Indeed, we contribute to local development actions by training populations on the rigorous monitoring of greenhouse gas emissions. Moreover, a socially responsible organization must develop a profitable activity while considering the effects of externality on society in the broadest sense of the term”*. This reveals the importance given by the targeted companies to the protection of the environment. It should be said that this logic is driven by subsidiaries of multinationals operating in Tunisia, and joined that of Persais (2006), for whom *“society expects companies to use their economic power for broader social objectives, for greater transparency and greater responsibility”*. Furthermore, we must remember that voluntarism is a leitmotiv of reactive societal communication to proactive societal communication. In this sense, the voluntarist aspect of the communication of societal accounting data is reflected both internally and externally. Internally, it translates into activities aimed at meeting the socio-economic needs of stakeholders. In this sense, several companies in our sample have set up a health and medical/social system adapted to the potential needs of their employees and managers and the surrounding community. They are constantly raising awareness among employees and their families about pandemics such as HIV, AIDS, tuberculosis, malaria and other diseases. COVID 19, etc. Other companies have voluntarily committed to employee safety by establishing a policy to combat workplace accidents and fires. Internal volunteerism is also evident in the staff training programs initiated by many companies to improve the social status of their employees.

On the other hand, externally, the objective of voluntarism is to meet the expectations of local communities. Indeed, these companies also illustrate themselves through investments in the fields of health, education and local development. In this sense, several companies have committed to contribute to the construction of hospitals and schools, and to resocialize abandoned children by contributing to their education. Other companies have also distinguished themselves by their strong participation in marathons, women's day and children's day. We thus note that the axes that concern the tools for the development of personnel and populations occupy an important place in the CSR policy of the companies we targeted. From this perspective, we were able to record the statements of a human resources manager, according to whom: *“Our companies pay particular attention to social dialogue, to the management of the social climate, and all our actions are in line with this. Whether it's a question of compensation or career management”*. A head of the administrative and financial affairs division added: *“We are at the heart of the definition of the policy of our companies. That is why we are obliged to respect a system of 80%-20% by taking care of the sick, the construction of hospitals”*. Similarly, a deputy director interviewed said: *“We have a mutual insurance company for health coverage, a women's association that takes care of actions aimed at the community, a sports and cultural association, and a managers' association that has a well-defined and well-planned action plan”*. All these actions are not outside the voluntary framework and corroborate the ideas of Neu (1992) and Persais (2010), for whom voluntarism is an economic determinant that allows the company to have credibility with stakeholders. Furthermore, it should be noted that compliance with regulations is a means, and not the least, of communicating societal accounting data.

It should be noted that in the targeted companies, the communication of societal accounting data is practiced not only by compliance with national regulations, but also by compliance with international standards. Indeed, the activities of several companies operating in Tunisia are in line with the requirements of international standards. They are generally standardized OHSAS 18001 version 2007 and ISO 14001 version 2004. In any case, many companies located in Tunisia, obey the norms and international standards: CILs or the EGB for example is certified ISO 9001, the first evolves and the second, in metal constructions. This is in line with the Tunisian law which stipulates that: *“any producer of waste is responsible for its waste until its elimination”*. Moreover, the communication of societal accounting information is mainly governed by laws on environmental protection. In Tunisia, a Pleiad of texts has reinforced the legislative framework related to the protection of the environment and the fight against pollution. Thus, the law n° 95-73 of July 24, 1995, relating to the maritime public domain, or the law n° 95-70 of July 17, 1995, relating to the conservation of water and soil, the law n°96-29 of April 3, 1996 instituting a national emergency plan to fight against marine pollution events, the law n° 96-41 of June 10, 1996, relating to waste and the control of its management and elimination and its application texts, and the law n°2007-34 of June 4, 2007 relating to the quality of the air. It is in this sense, that companies in Tunisia, seek more to treat the waste of their activities and reduce their carbon production. Moreover, we see the emergence of several companies that invest in the development of solar energy and in the recycling and reprocessing of water, cardboard and paper before releasing them into nature. Thus, it is up to us to note that the regulatory framework of societal communication practices is marked by a rigorous monitoring of greenhouse gas emissions. On this point, a human resources manager whom we questioned said: *“We have put in place other rigors, other safeguards. Environmental principles are at the heart of our company policy, such as waste recycling”*. In the same vein, an assistant director added: *“Our company does not contribute to polluting projects that do not respect basic environmental principles. We make it a point of honor to purchase non-polluting equipment”*. This is in line with the conclusions of Casta (1999) and Capron (2000), who emphasized that both national and international

accounting standards contribute to social and societal policy by considering social and environmental costs. Furthermore, the actions of stakeholders can influence the reporting of societal accounting data. Indeed, for both internal and external stakeholders in the targeted companies, the actions of societal accounting data communication are essentially related to environmental protection and actions towards the community, suppliers, customers, the State and any other stakeholder of the company. It should also be noted that many of the companies we targeted offer young people the opportunity to finance their studies through numerous paid internships (academic internships and vacation internships). They are all involved in sponsoring activities to celebrate national and international days: International Women's Day, World AIDS Day, International Environment Day, Labor Day, Unity Day, Youth Day, etc. In addition, the companies in our sample were almost all involved in the academic field. In this sense, we can cite the donations of computers granted by these companies to students and secondary schools, in particular. We can also mention the projects of sensitization of children in elementary school on the dangers of the road.

As far as product management is concerned, the targeted companies, each in their own way, ensure customer satisfaction. The consumer is at the center of the development policy of the companies which seek to satisfy their requirements. Indeed, our companies are constantly monitoring the quality of products offered to their customers, to ensure the positive impact of their activities that must also benefit the community. It is also important to note the existence of autonomous leisure centers, party rooms, soccer fields, etc., intended to ensure the development of the personnel, not to mention the organization of short excursions for employees and their families. As far as the environment is concerned, almost all the companies we have studied consider the ecological impact of their activities by limiting energy consumption in the production process. Most of the companies have set up wastewater recycling processes, a collection and incineration service for their industrial waste, and are investing more in photovoltaic energy. In these companies, relations with suppliers and subcontractors are becoming more and more elaborate, as they have set up communication mechanisms adapted to each category of supplier. Finally, we must point out that the 16 companies we have chosen are looking above all for the means that can lead them to performance, even if the environment is also important. The different results we have obtained lead us to formulate a certain number of postulates, including the following,

- P1: Governance mechanisms determine societal accounting disclosure.
- P2: Contingency factors determine the disclosure of societal accounting data.
- P3: The costs of capital determine the disclosure of societal accounting data.

4. Conclusion

In this research, we questioned the motives of the communication of societal accounting information in Tunisian companies. The combination of exogenous and endogenous factors of societal accounting, in addition to the strong theoretical and empirical controversy on the issue of the relationship between societal accounting disclosure and the achievement of organizational objectives, prompted us to initiate this research. While the internal factors are related to social logic, voluntarism and conventionalism, the external factors are related to partnership, economics, environment and governance actions. In this research, we are faced with a problem of green governance, even if we have mentioned the issues of convergence of societal accounting models, the issues of communication of accounting data and the issues of stakeholder participation. We hope that this approach will provide theoretical contributions and managerial implications, as with any scientific research.

On the theoretical level, our results confirm the multi-dimensionality of societal accounting data communication. From our point of view, this research is one of the few studies that have shed new light on the issue of societal accounting information disclosure in a small economy such as Tunisia. Furthermore, at the managerial level, we hope to have been able to provide company managers with an instrument for measuring and evaluating the communication of societal accounting data. Finally, we propose to company managers to set up societal training programs in order to inculcate the corporate culture in their various employees, knowing that societal accounting is a little-known phenomenon, even if it is widely practiced. In addition, through this research, we hope that the public services will adopt a more incentive tax system by avoiding the tightening of societal accounting regulations. In addition, and in order to circumscribe this issue, it will be necessary to consider a study on the relationship between good corporate governance and accounting data disclosure.

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