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*A double-blind
peer review has been held*

*Стаття надійшла до ред.
05 06 2012 р*

STAKEHOLDER THEORY, CORPORATE GOVERNANCE, AND COGNITIVE MAPPING TECHNIQUES

UDC 005.742:005.72

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The idea of this paper stems from an observation of a series of "stakeholders" definitions from the year 1963 "the definition given by Stanford Research Institute" to the definition given by Post in 2002 and al. Using cognitive mapping tool we seek to bring together all these definitions and derive the original definition of this concept, which alone represents a core reference for the field of corporate governance. The use of this tool stems from these advantages in terms of subject matter: It is accurate enough to capture perceptual filters and idiosyncratic vision of one person (Langfield-Smith, 1992). If he does not claim to represent the subject's thought processes, beliefs therein are believed to be the cause, especially since the complex choices are evaluated in terms of their consequences for the individual (Montgomery and Svenson, 1989; Axelord, 1976). This makes it an interesting tool to understand the strategic vision of managers, for example (Cossette, 1993) or assist in making (Eden et al, 1983, Cossette, 1994). From a pragmatic point of view, methods of data encryption that involves mapping are relatively well documented (Huff, 1990). The graphical representation in which the card may result, which is relatively compact, making it a tool for communication or analysis significant for the consultant or researcher (Eden et al, 1992). Beyond these advantages, the cognitive map is the subject of various methods of preparation and can serve different objectives.

Key words: Stakeholders, organizational apprentissage, corporate governance, cognitive mapping.

ТЕОРІЯ ЗАЦІКАВЛЕНИХ СТОРІН, КОРПОРАТИВНЕ УПРАВЛІННЯ ТА КОГНІТИВНІ МЕТОДИ ВІДОБРАЖЕННЯ

УДК 005.742:005.72

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Ідея цієї роботи базується на спостереженні за рядом визначень зацікавлених осіб, починаючи з даного в 1963 році Стендфордським науково-дослідним інститутом і до визначення, даного Post у 2002 році та ін. Використовуючи інструмент картосприйняття, автори прагнуть об'єднати всі ці визначення і отримати оригіналь-

не для цього поняття, яке саме становить основне ядро для галузі корпоративного управління. Використання цього інструмента походить з переваг з точки зору предмета: досить правильно захопити перцепційні фільтри та особисте сприйняття людини (Langfield-Smith, 1992). Якщо вона стверджує, що не уявляла розумові процеси суб'єкта, то це є причиною складного вибору з точки зору його наслідків для людини (Montgomery and Svenson, 1989; Axelord, 1976). Це робить інструмент цікавим для розуміння стратегічної концепції менеджерів, наприклад, (Cossette, 1993) або допомогу в її створенні (Eden та ін., 1983, Cossette, 1994). З прагматичної точки зору, методи шифрування даних, яке включає у себе картографію, досить добре задокументовані (Huff, 1990). Графічне подання, в якому таблиця буде мати практичний результат, який відносно компактний, робить його зручним інструментом для комунікації або аналізу, необхідного для консультанта або дослідника (Eden та ін., 1992). Крім цих переваг, картосприйняття є предметом різних методів підготовки і може служити різним цілям.

Ключові слова: стейкхолдери, організаційне навчання, корпоративне управління, когнітивне картування.

ТЕОРИЯ ЗАИНТЕРЕСОВАННЫХ СТОРОН, КОРПОРАТИВНОЕ УПРАВЛЕНИЕ И КОГНИТИВНЫЕ МЕТОДЫ ОТОБРАЖЕНИЯ

УДК 005.742:005.72

**Г. Насреддин
Дж. Аннис**

Идея этой работы базируется на наблюдении за рядом определений заинтересованных лиц, начиная с данного в 1963 году Стэндфордским научно-исследовательским институтом и до определения, данного Post в 2002 году и др. Используя инструмент картовосприятия, авторы стремятся объединить все эти определения и получить оригинальное для этого понятия, которое само собой представляет основное ядро для области корпоративного управления. Использование этого инструмента следует из преимуществ с точки зрения предмета: досаточно правильно захватить перцепционные фильтры и личное восприятие человека (Langfield-Smith, 1992). Если он утверждает, что не представлял мыслительные процессы субъекта, то это является причиной, сложного выбора с точки зрения его последствий для человека (Montgomery and Svenson, 1989; Axelord, 1976). Это делает инструмент интересным для понимания стратегической концепции менеджеров, к примеру, (Cossette, 1993) или помощь в ее создании (Eden и др., 1983, Cossette, 1994). С прагматической точки зрения, методы шифрования данных, которое включает в себя картографию, довольно хорошо задокументированы (Huff, 1990). Графическое представление, в котором таблица будет иметь практический результат, относительно компактный, делает его удобным инструментом для коммуникации или анализа, необходимого для консультанта или исследователя (Eden и др., 1992). Помимо этих преимуществ, картовосприятие является предметом различных методов подготовки и может служить различным целям.

Ключевые слова: стейкхолдеры, организационное обучение, корпоративное управление, когнитивное картирование.

New institutional sociological theory shows the importance of the institutional environment for understanding organizational behavior (M. Capron, F. Quairel-Lanoizelée, 2004). "The conditions of the environment

can not be separated from the perception of actors; Weick (1969) in his theory of enaction states that these are the decisions of managers who give meaning and construct reality: the parties stakeholders are in fact

staged and defined by the importance given to them by leaders "(Capron M., Quairel-Lanoizelée F., 2004, p. 26). There are two diametrically opposed visions of CSR. The minimalist view of Friedman (1970) reduces CSR at the sole economic responsibility. For him the responsibility of a company is limited to a profit maximization for shareholders. Conversely, the purists of the stakeholder theory integrate CSR demands of all social groups that are directly or indirectly affected by the activities of the company. The term "stakeholders" is a translation from English stakeholders (literally the holders of interests) and it is a neologism from a deliberate pun on the opponent stockholders (literally security holders) who are shareholders of the company. This game of words is not found in the usual French translation "stakeholders".

The word "stakeholder" is composed of stake, that is to say, interest or claims that an individual or group carries on the business. These stakes of the stakeholders are not always obvious or explicit (JW Weiss, 1998) but the goal was to indicate that stakeholders other than shareholders have a stake in the company. The term "stakeholders" has undoubted heuristic value (Cazal D., Dietrich A., 2005, p. 6). It appeared during the 60s for the first time and only later in 80s the term "stakeholders" appeared in France (D. Cazal, A. Dietrich, 2005). However, this term is not universally recognized, and some prefer to speak of "interested parties" or "holders of issues" (M. Capron, F. Quairel-Lanoizelée, 2007). The term was truly popularized by Freeman in 1984 with his Stakeholders' theory or stakeholder theory.

Table 1

The following table outlines the key definitions in terms of stakeholder

Author	Year	Definition
Stanford Research Institute	1963	"The groups without whose support the organization would cease to exist" (cited by Freeman, 1984, p. 31). (Meaning restricted)
Rhenma et Slynme	1965	"Group which depends on the company to achieve its own goals which it depends on for its existence" (quoted in Carroll and Nasi, 1997, p. 50)
Sturdivan et Ginter	1979	1 – "Individuals who are affected by policies and practices of the business and claiming a stake in its business" 2 – "Any group whose collective behavior can directly affect the future of the organization but not under the direct control of it" (Sturdivant and Ginter, 1979, p. 54)
Mitroff	1983	"Interest groups, parties, actors, pretenders and institutions (both internal and external) that influence the company. Parties that affect or are affected by the actions, behaviors and policies of the enterprise" (Mitroff, 1983, p. 4)
Freeman and Reed	1983	"Groups who have an interest in the shares of the firm" (Freeman and Reed, p. 89)
Freeman	1984	"An individual or group of individuals who can affect or be affected by the achievement of organizational objectives" (Freeman, 1984, p. 46). (Broadly defined)
Savage and al.	1991	"Have an interest in the actions of the organization and have the ability to influence" (Savage et al, 1991, p. 61)
Hill and Jones	1992	"Participants with a legitimate claim on the firm" (Hill and Jones, 1992, p. 133)
Evan and Freeman	1993	"Groups that have an interest in the business" (Evan and Freeman, 1993, p. 392)
Clarkson	1994	"Is a risk that invested in a form of human capital investment in a firm" (cited by Mitchell et al., 1997, p. 856)
Clarkson	1995	"Persons or groups who have or claim a share of ownership, rights or interests in the company and its activities" (Clarkson, 1995, p. 106)
Mitchell and al.	1997	"Has at least one of these three attributes: power, legitimacy, urgency" (Mitchell et al, 1997, [sp])
Charreaux and Desbrières	1998	"Agents whose utility is affected by the decisions of the firm" (and Charreaux Desbrières, 1998, p. 58)
Kochan and Rubenstein	2000	"Bring the critical resources, place something of value at stake and have enough power to affect corporate performance" (Kochan and Rubenstein, 2000)
Post and al.	2002	"Individuals and components that contribute voluntarily or not the firm's ability to create value and its activities and which are the main beneficiaries and / or bear the risks" (Post et al. 2002, p. 8)

Source: Gond JP, Mercier S., 2004, pp. 383–384

This is the definition of Freeman (1984) describing stakeholders broadly as any individual or group of individuals who can affect or be affected by the implementation of a business which is the most common. These individuals or groups have or claim to have a property right or interest in a company and its past, present and future (M. Hopkins, 1999). In a broad sense,

the term includes suppliers, customers, shareholders or owners, employees, local communities and national political groups, the political authorities (national and regional), the media, etc... The instances mentioned as stakeholders may be more or less abstract (e.g. environment) but they often come through their representatives (eg NGOs working for environmental protection) (Cazal D., Dietrich A., 2005). Freeman (1984, 1994)

completed his famous definition of the diagram representing the various stakeholders around the business and links it with bidirectional arrows that reflect the dual purposes of a business relationship with its environment.

Classification of stakeholders

Many typologies exist to facilitate the identification and classification of stakeholders. The literature distinguishes between:

The primary and secondary stakeholders (Carroll AB, 2000)

The primary stakeholders are directly involved in the economic process and have an explicit contract with the company. They include business owners, customers, employees and suppliers who are essential to the survival of the company. We can add them as an important factor for the survival of the company's shareholders and management.

Secondary stakeholders have more of a moral or implied contract with the firm, relations can be voluntary or not. Other interest groups such as the media, consumers, some lobbies governments, competitors, the public and society can be found in this category (Weiss JW, 1998, Mr. Capron, Quairel-Lanoizelée F., 2007). In a dysfunctional relationship with one of the primary stakeholders, the sustainability of the company may be in danger. The company's survival depends on the ability of leaders to maintain this system of primary stakeholders. The secondary stakeholder group is defined as groups or individuals with the capacity to influence the company or may be affected by its activities. These secondary stakeholders are by no means essential for the survival of the company itself. Secondary stakeholders may, for example have the capacity to mobilize public opinion but do not directly endanger the sustainability of the company (Mr. Clarkson, 1995).

Stakeholders, voluntary or involuntary (Mr. Clarkson, 1995)

Another typology of stakeholders reported voluntary or involuntary ones (Mr. Clarkson, 1995). The first agree, in general, through a contract, to be exposed to certain risks, so that stakeholders involuntary undergo this risk without having a relationship with the firm (Capron M., Quairel-Lanoizelée F., 2007).

Internal and external stakeholders

It also differentiates between internal and external stakeholders according to their scope of action against the company. Stakeholders within the company typically include: employees, shareholders, managers or owners. Stakeholders outside the companies are: partners and suppliers, customers, local communities or the environment (European Commission, 2002a).

The typology of Mitchell and colleagues (1997)

The typology of Mitchell and colleagues (1997) classification of stakeholders is based on their influences. The authors define three axes which are: power, legitimacy and urgency. Each party can then be classified according to the perception of a person who speaks. The latter classification shows that the status assigned to stakeholders depends on the representations of their officers.

Methodology

Material and method of structural analysis

Structural analysis

The main objective of structural analysis is to identify the most important variables in determining the evolution of the system. Inspired by graph theory, structural analysis is based on the description of a system using a matrix linking all its components. In weighing these relationships, the method highlights the key variables to changing the system. As a tool, we opted for the software "MICMAC (cross-impact matrices, Multiplication Applied to a Classification) developed by Mr. Bucket. The first step of the method MICMAC is to identify all the variables characterizing the system under study. The second step involves the linking of variables by constructing the matrix of direct influence and potential. Indeed, this approach is supported by the fact that in a systemic approach, a variable exists by its network of relationships with other variables. The construction of the matrix by a system of "scoring" was undertaken by assigning the value 1 if a relationship exists and the value 0 in case of its absence. The consolidated matrix was subsequently subjected to the validation of those resources listed above whose aim was to assess the plausibility of weightings. It is from this matrix that has identified the key variables. Indeed, we obtain the direct ranking by the sum of row and column. If the total online links shows the importance of the influence of one variable on the whole system (direct motor level), total column shows the dependence of a variable (level of direct dependence). (Weight of each construct $W = W' + W''$ with W' is a sum of lines and W'' are total columns). Ranking indirect cons can detect hidden variables through a matrix multiplication program applied to indirect classification. "This program allows us to study the distribution of impacts by paths and feedback loops, and therefore to prioritize the variables in order of influence."

Input data

The identification of variables from the first reproduction of an exhaustive list of all the parameters cited in Table setting out the main definitions in terms of stakeholders (Source: Gond JP, Mercier S., 2004, pp. 383–384). We detect the concepts influencing and the concepts influenced of each definition in the direction of influence using the concepts that reflect the influence (concept: affect, influence.).

Table 2

Year	Concept influencing	Concept influenced
1963	Group	Organization
1965	Group / Company	Group / Company
1979	Company policy / group	Individuals / organization
1983	Group. Actors / shares of the company	Corporate / Parties
1983		
1984	Individual / organizational goals	Organizational goals / individuals
1991	Organizational actions / group	Group / organizational actions
1992		
1993		
1994		
1995	People	Company

1997		
1998	Decision of the firm	Agents
2000	Individuals	Corporate Performance
2002	Individuals	Value Creation

For definitions of the Year 1983, 1992, 1993, 1994 and 1997 we could not detect the direction of influence. To present the variables that are concepts we grouped those that have the same meaning: company = organization, group = individuals, parties, participants, persons.

Presentation variables

Variable List

1. Group (Gpe)
2. Company (Comp)
3. Company Policy (C Pol)
4. Shares of the company (S Comp)
5. Organizational goals (Org Goa)

6. Organizational actions (Org A)

7. Decision of the Firm (Firm D)

8. Company performance (C Per)

9. Value creation (C Value)

Input matrices

The third step was to compile a matrix of direct influence between these variables in a scoring session. Matrix Direct Influences (MID) which describes the relations of direct influences between the variables defining the system and the Matrix of Direct Influences Potential MIDP represents the influences and dependencies between current and potential variables.

Direct influences Matrix (MID)

Matrix Direct Influences (MID) describes the direct influences relationships between the variables defining the system).

Table 3

	1 : Gpe	2 : Comp	3 : C Pol	4 : S Comp	5 : Org Goa	6 : Org A	7 : Firm D	8 : C Per	9 : CValue
1 : Gpe	0	1	0	0	1	0	0	0	0
2 : Comp	1	0	0	0	0	0	0	0	0
3 : C Pol	1	0	0	0	0	0	0	0	0
4 : S Comp	1	0	0	0	0	0	0	0	0
5 : Org Goa	1	0	0	0	0	0	0	0	0
6 : Org A	1	0	0	1	0	0	0	0	0
7 : Firm D	1	0	0	0	0	0	0	0	0
8 : C Per	1	0	0	0	0	0	0	0	0
9 : CValue	1	0	0	0	0	0	0	0	0

The influences are scored from 0 to 3, with the ability to report potential influences:

0: No influence

1: Low

2: Average

3: Strong

P: Potential

Direct influences Potential Matrix (MIDP)

The Matrix of Direct Influences Potential MIDP represents the influences and current and potential dependencies between variables. It complements the matrix MID also taking into account possible relationships in the future.

Table 4

	1 : Gpe	2 : Comp	3 : C Pol	4 : S Comp	5 : Org Goa	6 : Org A	7 : Firm D	8 : C Per	9 : CValue
1 : Gpe	0	1	0	0	1	0	0	0	0
2 : Comp	1	0	0	0	0	0	0	0	0
3 : C Pol	1	0	0	0	0	0	0	0	0
4 : S Comp	1	0	0	0	0	0	0	0	0
5 : Org Goa	1	0	0	0	0	0	0	0	0
6 : Org A	1	0	0	1	0	0	0	0	0
7 : Firm D	1	0	0	0	0	0	0	0	0
8 : C Per	1	0	0	0	0	0	0	0	0
9 : CValue	1	0	0	0	0	0	0	0	0

The influences are scored from 0 to 3:

0: No influence

1: Low

2: Average

3: Strong

Study results

Direct Influences

Characteristics of MID

This table shows the number of 0, 1, 2, 3, and 4 of the matrix and displays the filling ratio calculated as

the ratio between the number of different MID values of 0 and the total number of elements of the matrix.

Table 5

INDICATOR	VALUE
Matrix size	9
Number of iterations	2
Number of zeros	70
Number of ones	11
Number of twos	0

INDICATOR	VALUE
Number of threes	0
Number of P	0
Total	11
Fill Rate	13,58025%

Sums of rows and columns of MID

This table is used to learn about the row and column of the matrix MID.

Table 6

N°	VARIABLE	TOTAL LINES	TOTAL DES COLUMNS
1	Group	2	8
2	company	1	1
3	Company policy	1	0
4	Shares of the company	1	1
5	Organizational goals	1	1
6	Organizational actions	2	0
7	Decision of the firm	1	0
8	Company performance	1	0
9	Value creation	1	0
	Totals	11	11

Weight of each concept $W = W' + W''$ with W' sum of lines and W'' Column totals

$W1 = 2 + 8 = 10$, $W2 = 1 + 1 = 2$, $W3 = 1 + 0 = 1$, $W4 = 1 + 1 = 2$, $W5 = 1 + 1 = 2$, $W6 = 2 + 0 = 2$, $W7 = 1 + 0 = 1$, $W8 = 1 + 0 = 1$, $W9 = 1 + 0 = 1$

Concepts 1, 2, 4, 5, 6 are the most central.

The calculation of the weight of each concept from the direct influence matrix shows that concepts: group, company, company shares, organizational objectives and organizational actions are the most central.

**Influences direct potential
Characteristic MIDP**

This table shows the number of 0, 1, 2, 3, 4 matrix displays MIDP and the filling ratio calculated as the ratio between the number of different MID values of 0 and the total number of elements of the matrix.

Table 7

INDICATOR	VALUE
Matrix size	9
Number of iterations	2
Number of zeros	70
Number of ones	11
Number of twos	0
Number of threes	0
Number of P	0

INDICATOR	VALUE
Total	11
Fill Rate	13.58025 %

Sums of rows and columns of MIDP

This table is used to learn about the row and column of the matrix MIDP.

Table 8

N°	VARIABLE	TOTAL LINES	TOTAL COLUMNS
1	group	2	8
2	company	1	1
3	Company policy	1	0
4	Shares of the firm	1	1
5	Organizational goals	1	1
6	Organizational actions	2	0
7	Decision of the firm	1	0
8	Company performance	1	0
9	Value creation	1	0
	Totals	11	11

Weight of each concept $W = W' + W''$ with W' sum of lines and W'' Column totals

$W1 = 2 + 8 = 10$, $W2 = 1 + 1 = 2$, $W3 = 1 + 0 = 1$, $W4 = 1 + 1 = 2$, $W5 = 1 + 1 = 2$, $W6 = 2 + 0 = 2$, $W7 = 1 + 0 = 1$, $W8 = 1 + 0 = 1$, $W9 = 1 + 0 = 1$

Concepts 1, 2, 4, 5, 6 are the most central.

The calculation of the weight of each concept from the matrix of potential direct influences shows that concepts: group, company, company shares, organizational objectives and organizational actions are the most central.

**Influences indirect
Indirect influences Matrix (IBD)**

The Matrix Indirect Influences (MII) is the matrix of direct influences (PWM) high power by iterations. From this matrix a new classification of variables highlights the most important variables of the system. Indeed, we detect hidden variables through a matrix multiplication program applied to indirect classification.

This program allows us to study the distribution of impacts by paths and feedback loops, and therefore to prioritize the variables in order of influence, taking into account the number of paths and loops of length 1, 2, from each variable in order of length, taking into account the number of paths and loops of length 1, 2, ... No arriving on each variable. The rating system is generally stable from an increase in the order.

Table 9

	1: Gpe	2: Comp	3: C Pol	4: S Comp	5: Org Goa	6: Org A	7: Firm D	8: C Per	9: CValue
1: Gpe	0	2	0	0	2	0	0	0	0
2: Comp	2	0	0	0	0	0	0	0	0
3: C Pol	2	0	0	0	0	0	0	0	0
4: S Comp	2	0	0	0	0	0	0	0	0
5: Org Goa	2	0	0	0	0	0	0	0	0
6: Org A	2	1	0	1	1	0	0	0	0
7: Firm D	2	0	0	0	0	0	0	0	0
8: C Per	2	0	0	0	0	0	0	0	0
9: CValue	2	0	0	0	0	0	0	0	0

The values represent the rate of indirect influences

Sums of rows and columns of IBD

This table is used to learn about the row and column of the matrix IBD.

Table 10

N°	VARIABLE	TOTAL LINES	TOTAL COLUMNS
1	group	4	16
2	company	2	3
3	Company policy	2	0
4	Shares of the firm	2	0
5	Organizational goals	2	3
6	Organizational actions	4	0
7	Decision of the firm	2	0
8	Company performance	2	0
9	Value creation	2	0
	Totals	11	11

Weight of each concept $W = W' + W''$ with W' sum of lines and W'' Column totals

$W1 = 4 + 16 = 20$, $W2 = 2 + 3 = 5$, $W3 = 2 + 0 = 2$, $W4 = 2 + 0 = 2$, $W5 = 2 + 3 = 5$, $W6 = 4 + 0 = 4$, $W7 = 2 + 0 = 2$, $W8 = 2 + 0 = 2$, $W9 = 2 + 0 = 2$

Concepts 1, 2, 5, 6 are the most central. The calculation of the weight of each concept from the direct influence matrix shows that concepts: group, company, organizational objectives and organizational actions are the most central.

Potential indirect influences

Indirect Influences Potential Matrix (MIIP)

The Matrix of Potential Indirect Influences (MIIP) is the matrix of direct influences potential (MIDP) high power by iterations. From this matrix, a new classification of variables highlights the potentially most important variables of the system.

Table 11

	1: Gpe	2: Comp	3: C Pol	4: S Comp	5: Org Goa	6: Org A	7: Firm D	8: C Per	9: CValue
1: Gpe	0	2	0	0	2	0	0	0	0
2: Comp	2	0	0	0	0	0	0	0	0
3: C Pol	2	0	0	0	0	0	0	0	0
4: S Comp	2	0	0	0	0	0	0	0	0
5: Org Goa	2	0	0	0	0	0	0	0	0
6: Org A	2	1	0	1	1	0	0	0	0
7: Firm D	2	0	0	0	0	0	0	0	0
8: C Per	2	0	0	0	0	0	0	0	0
9: CValue	2	0	0	0	0	0	0	0	0

The values represent the rate of potential indirect influences

Sums of rows and columns of MIIP

This table is used to learn about the row and column of the matrix MIIP.

Table 12

N°	VARIABLE	TOTAL LINES	TOTAL COLUMNS
1	group	4	16
2	company	2	3
3	Company policy	2	0
4	Shares of the firm	2	0
5	Organizational goals	2	3
6	Organizational actions	4	0
7	Decision of the firm	2	0
8	Company performance	2	0
9	Value creation	2	0
	Totals	11	11

Weight of each concept $W = W' + W''$ with W' sum of lines and W'' Column totals

$W1 = 4 + 16 = 20$, $W2 = 2 + 3 = 5$, $W3 = 2 + 0 = 2$, $W4 = 2 + 0 = 2$, $W5 = 2 + 3 = 5$, $W6 = 4 + 0 = 4$, $W7 = 2 + 0 = 2$, $W8 = 2 + 0 = 2$, $W9 = 2 + 0 = 2$

Concepts 1, 2, 5, 6 are the most central.

The calculation of the weight of each concept from the direct influence matrix shows that concepts: group, company, organizational objectives and organizational actions are the most central.

General summary and conclusion

Our goal is to develop an original definition of the concept involved in using the cognitive mapping technique. Through the analysis of different matrices and by calculating the weights of different concepts, our definition of "Stakeholders" consists of the following

concepts: group, company, organizational objectives and organizational actions. Indeed the calculation of the weights of these concepts showed the following results:

Profit-per table (Sum of rows and columns of MID) and table (Sum of rows and columns of MIDP)

Weight of each concept $W = W' + W''$ with W' sum of lines and W'' Column totals

$W1 = 2 + 8 = 10$, $W2 = 1 + 1 = 2$, $W3 = 1 + 0 = 1$, $W4 = 1 + 1 = 2$, $W5 = 1 + 1 = 2$, $W6 = 2 + 0 = 2$, $W7 = 1 + 0 = 1$, $W8 = 1 + 0 = 1$, $W9 = 1 + 0 = 1$

Profit-per table (Sum of rows and columns of MIIP) and table (Sum of rows and columns of MIIP)

Weight of each concept $W = W' + W''$ with W' sum of lines and W'' Column totals

$W1 = 4 + 16 = 20$, $W2 = 2 + 3 = 5$, $W3 = 2 + 0 = 2$, $W4 = 2 + 0 = 2$, $W5 = 2 + 3 = 5$, $W6 = 4 + 0 = 4$, $W7 = 2 + 0 = 2$, $W8 = 2 + 0 = 2$, $W9 = 2 + 0 = 2$.

Proposing a definition of "stakeholders" from concepts: Group, Business, Organizational Objectives and Actions. In developing this definition we will try to find a relationship between these concepts. This relationship involves both concepts of "organizational goal" and "organizational action" since the concept "stakeholders" reflects a "group" and the place of existence is the "business". By analyzing the graphs of indirect influences and indirect influences we found a potentially important influence between these two concepts "group" and "business". This indirect influence is through the two concepts "organizational goal" and "organizational action." To understand these two concepts we use theories of organizational learning, the framework for us to link these concepts to find a relationship and "theory of organizational learning." Learning is based on the principle of perfectibility of the individual in a social circle (JJ Rousseau, Condorcet).

According to theories of learning, the focus is on the person himself, his environment or the interaction between these two dimensions. Organizational learning has incorporated elements of some theories. The learning process in a constructivist approach is seen as the transformation of representations, modes of thought and knowledge. For Ph. Lorino "We call it" cognition "the dynamic process of new knowledge or processing of knowledge." Affiliations are between intelligence, learning and action. "Intelligence shall be before any action" (J. Piaget).

Organizational learning focuses on the special knowledge that is built through action, and interaction between the environment and modes of thought (J. Piaget). Organizational learning is widely seen as a problem solving installed in the action, "We learn when we detect a mistake and we correct it" (C. Argyris). It is therefore necessary to detect the "gap between what we expect of an action and what actually happens once the action is taken" and to make a correction, that is to say "all activated procedures and actions

taken "to reduce the gap between intention and result." G. Romme and R. Dillen address four theoretical frameworks which can be conceived and interpreted as organizational learning. The contingency theory refers to the constant adaptation to the environment of the organization, open system (Cangelosi and Dill, 1965).

"The company must be able to correctly interpret the signals from a complex environment, it must be able to quickly acquire new skills, it must want to be effective in preventing relapse into the mistakes of the past ... "B. Moingeon. For the psychological approach, (K. E. Weick, 1979) organizations interpret their internal and external environment according to their own frame of reference. The members of the organization develop the collective perceptions of their environment, their beliefs are, in large measure, specific to the organization and lead to a specific language through which they reach their goals. These two approaches do not provide information on how learning processes take place on the original frames of reference.

The approach based on information theory attempts to remedy it. Thus, organizations are considered as processes of acquisition, distribution, interpretation and storage of information. Organizational learning is then seen as a dynamic process resulting from the increase and improvement of knowledge provided. There was an exchange and acceptance by members of the organization. So we can develop formal systems and informal learning (e.g. Networks of formal and informal communication).

Finally, dynamics system (Morgan, 1986, Senge, 1990) is characterized by complex organizations and thus renders inapplicable simple models of cause – effect relation, and it favors the circles of causality from positive feedback and negative social reality. So, organizational learning can be understood as a holistic process that ensures cohesion.

An organizational objective through a theory of organizational learning is "The organizational objectives are the desired results of an organization." Instead of the mission (defined in a generic form and unquantified), the 'objectives should' be expressed in concrete form and follow a set of conditions, including: Respect for the hierarchy, the objectives in order of importance or priority, which will establish interdependencies and methods to achieve them;

Consistency: the multiple objectives must be consistent with each other, so that efforts to achieve them are not in conflict with efforts to reach the remains;

Measurability: serves very little purpose if it is impossible to verify if they are met or not and only if it is impossible to quantify or value the objectives;

Planning: for the same reasons that measurability must also define the specific objectives over time

(with a deadline to be met and possibly with a series of intermediate stages);

Realistic challengers: they must simultaneously be possible to be achieved and ambitious, and a challenge to motivate all employees.

According to Argyris, C. and Schön, DA, Organizational Learning, De Boeck, 2002, there is a form of learning organizations, separate from individual learning of those members.

This learning comes from the difference found between actions implemented and the results obtained. These actions are based on a set of basic assumptions (cause and effect) called "basic paradigms" and the guiding values of the company. This set is partly tacit, that can cause a gap between theory actually used in the organization and the "theory professed" used to explain actions. When the results are unexpected, action strategies are implemented, but also the principles of fundamental paradigm can be challenged. This is called "single loop" learning.

Sometimes, the guiding values of the company are questioned: the organization that operates a reflection (followed up) at this level, operates an apprenticeship in "double loop". Finally, this may lead to a questioning of the learning system of the firm: the authors call the second level of learning, one that is "learning to learn". They show through several case studies how the apprenticeship system of a company can stumble on loops of inhibition at individual and collective, and how the intervention of a consultant and researcher can overcome this difficulty, including raising awareness of these phenomena at blocking specific seminars.

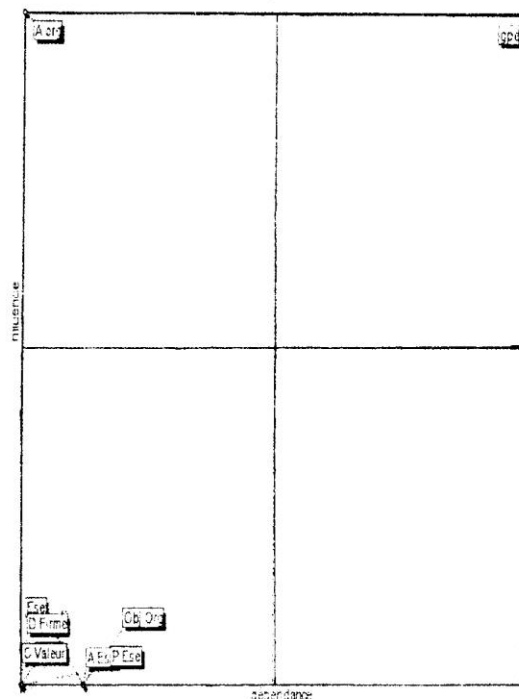
They put into perspective these methods, their inputs, but also their limitations in integrating their thoughts on recent work on the topic of organizational learning and show how the issues raised by various authors in the context of strategic change, but also implementation of management tools (accounting, TQM, reengineering ...) could be explained by the defensive routines created by organizations and their members to avoid direct confrontation with the problems, thus jeopardizing their ability to learn well. Organizational action is "a fundamental paradigm based on cause and effect relations and the guiding values of the organization".

Definition of "stakeholders"

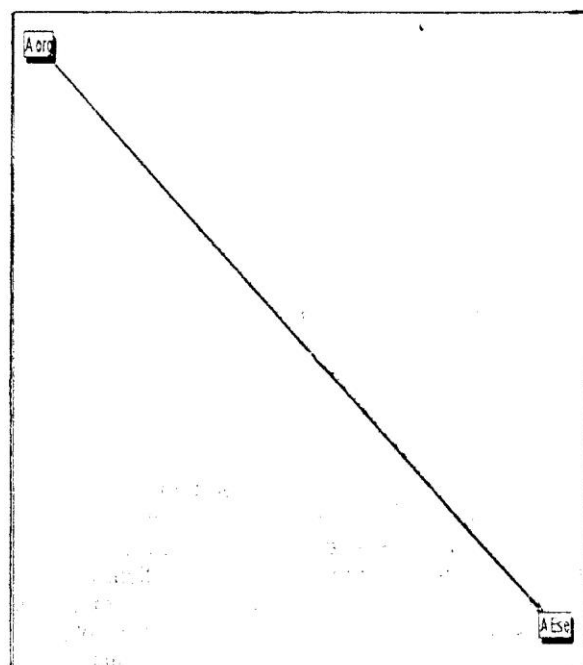
**"Members of an organization detect" errors
"and correct them by changing their theory
of action to achieve the desired results."**

APPENDIX 1

Plan of influences / dependances directes

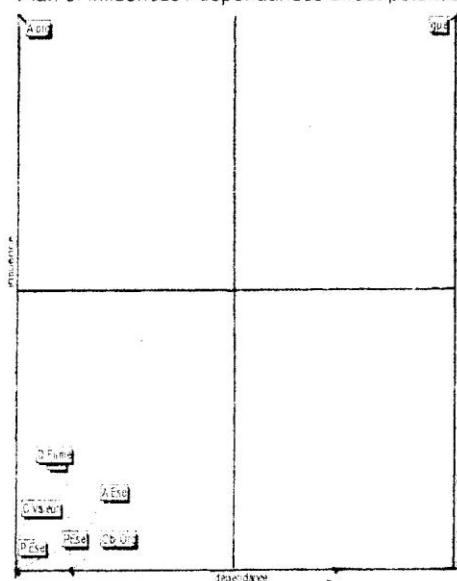


Graphe of influences directes

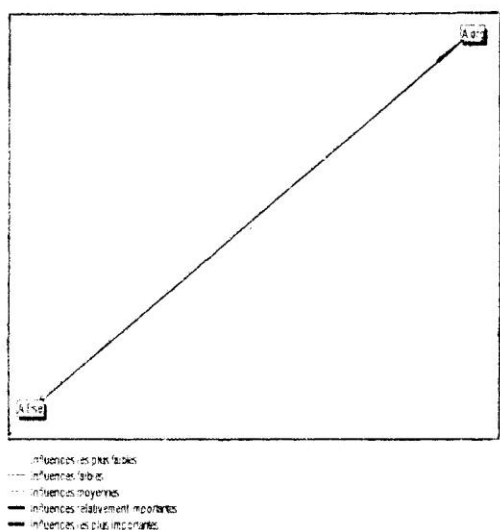


- influences les plus faibles
- influences faibles
- influences moyennes
- influences relativement importantes
- influences les plus importantes

Plan of influences / dependences direct potential



Graphe of influences direct potential



APPENDIX2

Stability from MID

If it is shown that any matrix must converge to stability after a certain number of iterations (usually 4 or 5 for a matrix of size 30), it is interesting to monitor the stability during the successive multiplications. In the absence of criteria established mathematically, it has been chosen to rely on the number of permutations (bubble sort) necessary to classify each iteration, influence and dependence, all variables of the matrix MID.

ITERATION	INFLUENCE	DEPENDANCE
1	80 %	50 %
2	125 %	200 %

Stability from MIDP

If it is shown that any matrix must converge to stability after a certain number of iterations (usually 4 or 5 for a matrix of size 30), it is interesting to monitor the stability during the successive multiplications. In the

absence of criteria established mathematically, it has been chosen to rely on the number of permutations (bubble sort) necessary to classify each iteration, influence and dependence, the set of variables.

ITERATION	INFLUENCE	DEPENDANCE
1	80 %	50 %
2	125 %	200 %

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Стаття надійшла до ред.
24.04.2012 р.

SPECIFIC TASKS OF ACCOUNTING AS THE SUBSYSTEM OF ECONOMIC SAFETY MANAGEMENT OF AN ENTERPRISE'S INNOVATION ACTIVITY

UDC 657:341

**S. Labunska
O. Prokopishyna**

The paper substantiates the interrelation between an enterprise's economic safety and its innovation activity. It is stated that while making managerial decision for innovations it is reasonable to estimate the level of its economic safety. In order to ensure the target level of economic safety of innovation activity there was proposed the complex of specific requirements to management. Based on the monograph analysis as well as on the case-method some imperfections of national accounting approach to innovation expenses are revealed and discussed. In conclusion the paper proposes specific features, tasks and techniques for accounting, implementation of which can assist in economic safety management of an enterprise's innovation activity.

Key words: economic safety of an enterprise, innovation activity, accounting.

СПЕЦИФІЧНІ ЗАДАЧІ ОБЛІКУ В СИСТЕМІ УПРАВЛІННЯ ЕКОНОМІЧНОЮ БЕЗПЕКОЮ ІННОВАЦІЙНОЇ ДІЯЛЬНОСТІ ПІДПРИЄМСТВА

УДК 657:341

**Лабунська С. В.
Прокопшина О. В.**

Науково обґрунтовано взаємозв'язок між економічною безпекою та інноваційною діяльністю підприємства. Встановлено, що з метою обґрунтування управлінських рішень в інноваційній діяльності доцільно визначати рівень її економічної безпеки. Для забезпечення цільового рівня економічної безпеки інноваційної діяльності