

5th

Report on Global Responsibility

December 2010



United Nations Global Compact

PRME

Principles for Responsible
Management Education

5th Report on Global Responsibility





Audencia at a glance

- More than 16,000 alumni
- 2897 students
- 57 nationalities
- 91 permanent professors
- Partnerships with 130 companies



www.audencia.com

Audencia's mission

Audencia Nantes provides education and personal development guidance to students who will assert themselves as responsible, highly-skilled managers and entrepreneurs having a global awareness and a broad culture who are attentive to giving meaning to their decisions and actions. To do so, Audencia produces and diffuses management knowledge useful for academic disciplines, firms, and the classroom.

By recruiting men and women from around the world, chosen for their diversity and potential, and by making a commitment to educating leaders sharing its values, Audencia accompanies firms in their development.

Thus, Audencia contributes to expanding the influence of the territory that fosters its identity.

The Audencia Foundation

The purpose of the Audencia Foundation is to support the long term development of the school in several directions: internationalization of the research, educational innovation, social and cultural openness, as well as the promotion of the school nearby students and companies at a national and international row. The ambition of the Foundation's campaign 2010-2015 is to be a key player in promoting entrepreneurship, overall responsibility within the company and to fund scholarships.

A word from the Dean

The publication of our annual report on Audencia's activities in the field of Global Responsibility offers the opportunity to review our achievements and the areas where we still have to make progress.

The academic year 2009/2010 illustrates Audencia's willingness to develop active learning partnerships with internationally recognised actors in the field of Global Responsibility. After having been the first business school in France to sign the UN Global Compact in 2004, and following our involvement in the design of the UN Principles for Responsible Management Education in 2007, Audencia signed a strategic partnership with WWF France in July 2010. This partnership is the first of this kind in France between an NGO and an academic institution. It covers two areas: the continuing integration of Global Responsibility - in particular environmental issues - in our teaching, plus the reduction of our own activities' environmental impact. The following annual reports will offer the opportunity to inform you of our progress in these areas.

Beyond this new partnership, 2009/2010 has seen major achievements in the three areas of research, teaching and corporate partnerships. In November 2009, we organised a conference on stakeholder management with the best papers published in an academic journal. In February 2010, we held our first Diversity Day to inform our students in an innovative way on companies' practices in this area. Finally, our partnerships with business were strengthened thanks to Audencia's Foundation. In particular, we launched a think-tank on marketing and Global Responsibility together with Gigaset.

Frank Vidal
Dean of Audencia Nantes
School of Management

Audencia, a pioneer in the area of global responsibility

2004: Audencia is the first institution of higher education in France to sign the Global Compact. By its signature, Audencia makes the commitment to respect and to promote ten principles related to human rights, social norms, the environment, and the fight against corruption.

2006: Jean-Pierre Helfer, Dean of Audencia, is a member of the United Nations' task force in charge of defining the Principles for Responsible Management Education (PRME). These principles translate the values of the Global Compact for management schools.

2007: Audencia is among the first schools in the world to sign the Principles for Responsible Management Education.

2008: Audencia launches the Global Responsibility Journal to disseminate innovative practices among managers of French companies.

2009: Audencia and the Resaudencia alumni association create a series of conferences entitled "Soirées du Papillon" that aim to encourage the alumni to integrate economic, social and environmental issues in their strategies and actions.

2010: Audencia is the first institution of higher education in France to sign a strategic partnership with the World Wildlife Fund for Nature (WWF France). The aim of this partnership is to continue to strengthen the integration of environmental issues in teaching and to reduce the school's environmental impact.

International recognition

In 2007, our efforts to integrate the Global Responsibility dimension into Audencia's MBA programs were recognized by the Aspen Institute. Audencia is one of only two French business schools included in the Top 100 "Beyond Grey Pinstripes" Ranking that distinguishes the MBAs integrating Global Responsibility.

The Audencia Institute for Global Responsibility

Promoting responsible management

Created in 2003, The Audencia Institute for Global Responsibility aims to promote a globally responsible management integrating economic, social and environmental issues in companies' strategies, decision-making and operational activities.

www.responsabiliteglobale.audencia.com

Members of the team

- **André Sobczak** Director and founder of the Audencia Institute for Global Responsibility; professor of law
- **Julie Bayle Cordier** Deputy Director of the Audencia Institute for Global Responsibility; assistant professor of strategy
- **Carine Girard** Assistant director of research; associate professor of finance
- **Nicolas Minvielle** Assistant professor of strategy
- **Christine Naschberger** Head of the human resources management department; associate professor in human resources management
- **Christophe Bultel** Director of studies at SciencesCom;
- **Sébastien Castel** Assistant professor in strategy
- **Jean-Luc Castro** Professor in human resources management
- **Sandrine Fremeaux** Head of the law department; associate professor in law
- **Stephen Gates** Professor in strategy
- **Christophe Germain** Academic director; associate professor in accounting
- **Joe Miemczyk** Academic Director of the MSc in Supply Chain and Purchasing Management
- **Camilla QUENTAL** Instructor in human resource management
- **Bertrand VENARD** Professor in human resources management
- **Christophe VILLA** Head of the finance department; holder of the Chair "Banque Populaire"

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A Year at a glance

SEPTEMBER

Launch of the new edition of Audencia's Global Responsibility Track

26.27. 22nd edition of the Audencia Triathlon in La Baule that has received the sustainable development label of the French Olympic Committee

OCTOBER

Exhibition to develop student awareness of the stakes underlying counterfeiting

22. Launch of the Executive Education Cycle for Advanced Studies in Sustainable Development

NOVEMBER

9. Conference on the stakes of counterfeiting followed by the destruction in the Audencia parking area of counterfeit copies that were seized by customs.

26.27. Conference on stakeholder engagement for global responsibility in partnership with The European Academy of Business in Society (EABIS)

DECEMBER

7.8. Executive Education on responsible purchasing practices

14. Finals of the student competition "Feeling" sponsored by Ferrero

JANUARY

26. Organization by the EIDOS student association of the first ethical café giving an opportunity to discuss freely over a glass of organic fair-trade orange juice various aspects of global responsibility.

FEBRUARY

2. 3rd edition of the "Soirée du Papillon" on company contribution to the local economy
Research visit of André Sobczak to the ISAE/FGV, our Brazilian partner school, to analyze a partnership between L'Oréal and two local NGOs
17. The student association "Audencia pour Elles" organizes a debate around the movie "Bienvenue dans la vraie vie des femmes"

MARCH

Publication of a special issue of the academic journal "Management & Avenir" on stakeholder engagement edited by Audencia's Institute for Global Responsibility

2. Conference on "management during the economic crisis"

15. Conference organized with the Centre for Young Managers (Centre des Jeunes Dirigeants) on sharing company profits

31. Launch of the 4th edition of EIDOS, the student film festival on global responsibility

22. HandiManagement Week organized to inform students about the integration of the handicapped in the workplace

APRIL

2. Student organizers of the Triathlon plant 100 trees to compensate for the greenhouse gas emissions of the 22nd Triathlon

8. First Diversity Day organized to inform students about innovative management practices and the various actors in this field

15. Conference on responsible finance by Philippe Zaouati, member of the executive board of Natexis

17. Third edition of the Responsible Trade Show organized by Audencia students

18. Audencia supports the International Day against Homophobia

24. Organization of a workshop at the 4th World Forum on Human Rights in Nantes

28. Microfinance Day organized by Audencia's Chair on Microfinance and the student association Axé Sud

MAY

3. Conference on the place of the handicapped in our society organized with the company ERDF

8. A team of students takes part in the Pandathlon, a challenge organized by the WWF France

28. National finals of the student competition SIFE on responsible entrepreneurship

JUNE

2. Awards ceremony for the 5th edition of the Global Responsibility Awards

10. Closing ceremony of the executive education "Cycle for Advanced Studies in Sustainable Development"

25. Audencia's dean and the director for Global Responsibility attend the "Global Compact Leaders Summit" in New York New York

21. Signature of a strategic partnership between Audencia and the WWF France

Purpose: We will develop the capabilities of students to be future generators of sustainable value for business and society at large and to work for an inclusive and sustainable global economy.



Our strategy

Audencia's Institute for Global Responsibility prepares our students to integrate economic, social and environmental issues in their strategies, decisions and operations as future managers by deploying three teaching strategies:

- Mandatory courses on Global Responsibility in all programs: (see *principle 2*)
- Optional courses on Global Responsibility: We offer specific courses and programs to students and managers who wish to develop their competencies in Global Responsibility. These programs do not aim to specialize students in Global Responsibility to the detriment of another management discipline, but rather aim to provide students with a dual competence.
- Mainstreaming Global Responsibility in all disciplines: (see *principle 2*)



For all three ways of preparing students to become globally responsible managers, we develop innovative pedagogical methods (principle 3), rely on the results of our research (principles 4) and involve representatives from companies and other stakeholder groups (principles 5 and 6).

Our achievements

Global Responsibility Track in the Grande École Master Programme

Launched in 2004, the Global Responsibility Track for the students of Audencia's Grande École Master Program offers students various learning opportunities:

Seminars on Global Responsibility

Starting with six two-hour seminars in 2004, the Global Responsibility Track today comprises 18 seminars for a total of 66 hours of classroom teaching during the first three semesters of Audencia's Grande École Master Programme.

Workshops with globally responsible leaders

To complement the seminars organized by Audencia's faculty, several workshops are run during the first three semesters for the students of the Global Responsibility Track. These workshops enable students to discuss informally with company representatives or other stakeholder groups and thus to discover the challenges in implementing Global Responsibility.

Globally responsible team projects

During the first three semesters, students must define a team project that contributes to the protection of the environment or the development of social solidarity while taking into account economic constraints. During the course of these projects, students are exposed to the complexity of Global Responsibility issues, learn to define the key issues at stake, undertake documentary research, identify best practices in other organizations or companies and interview people inside and outside the company.

Internships with a Global Responsibility dimension

Students must create a link with Global Responsibility in one of their three compulsory internships or in their report analyzing the skills they have acquired during their internship.

In September 2009, 37 students integrated the Global Responsibility Track.

Short programs for international students

The Institute for Global Responsibility at Audencia offers short programs for international students providing them with the context and practices of Global Responsibility in

France and in Europe. These programs are customized and last from 3 to 10 days according to the partner school's needs.

The programs usually integrate a series of presentations by professors from Audencia and guest speakers, plus a city tour in Nantes focusing on the economic and social history of the town as well as company visits having implemented innovative Global Responsibility strategies.

During the academic year 2009/2010, Audencia organized short programs on Global Responsibility for the following groups:

- Euro★MBA – 5-12 September, 2009
- Cincinatti Honors + - May, 2010
- Yonsei MBA – June, 2010

Executive education

In October 2008, Audencia launched The Cycle for Advanced Studies in Sustainable Development (Cycle des Hautes Etudes en Développement Durable) in cooperation with École Centrale de Nantes, École des Mines de Nantes and École Supérieure d'Agriculture d'Angers. The aim of this ten-day executive education program is to heighten company managers', public authorities' and other organizations' understanding of the current economic, social and environmental challenges and to help them draw up policies and strategic plans to implement concrete initiatives. Alongside the courses which take place over an 8 months period, the participants work on setting up a joint Global Responsibility project with a regional outreach.

This year's group for this program consisted of 21 participants who received their diplomas in June 2010.

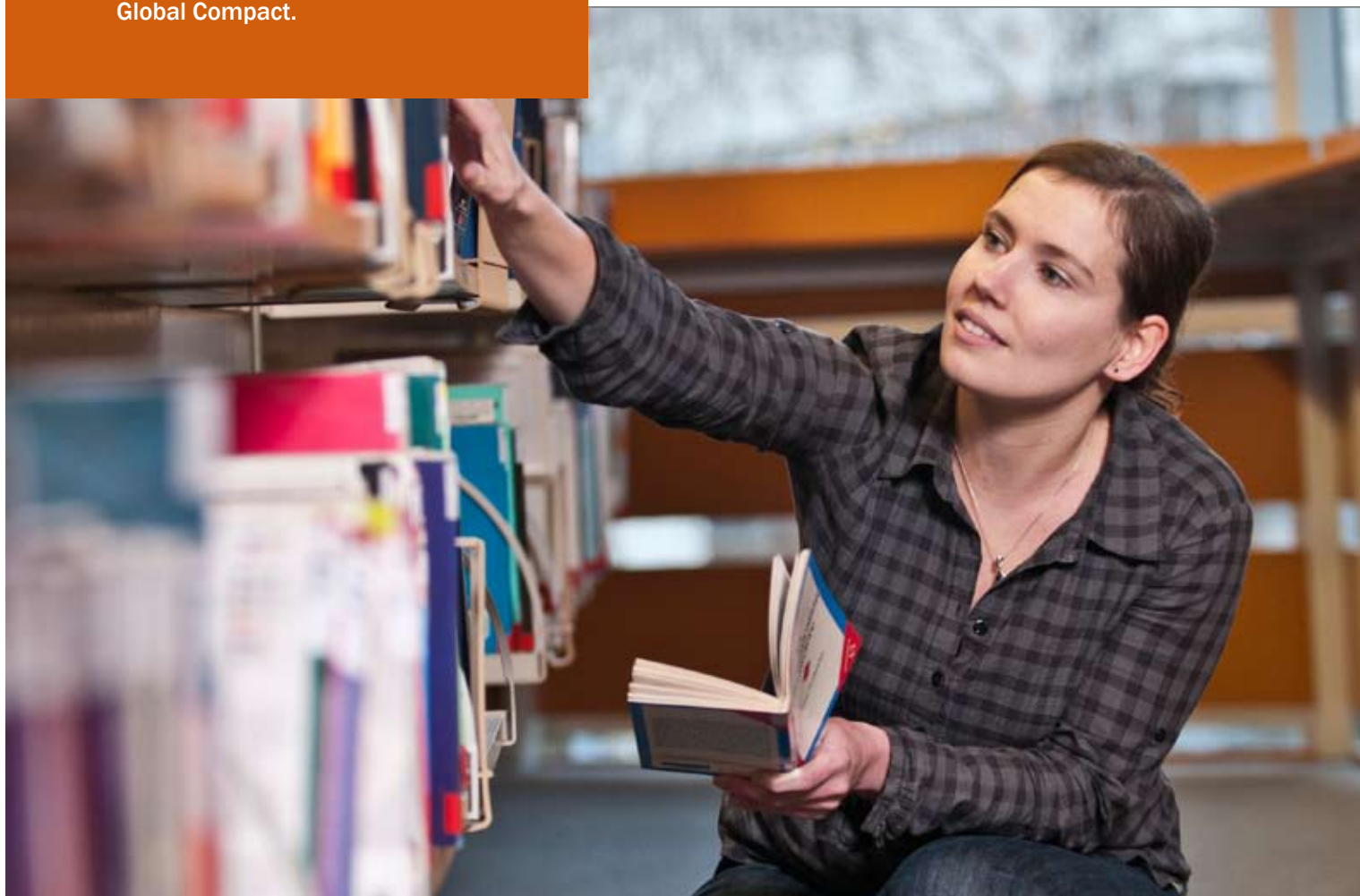
In December 2009, Audencia organized a short executive education program on responsible purchasing strategies.

Future perspectives

Developing short executive education programs on specific issues in the field of Global Responsibility
Adapting the Global Responsibility Track to the MBA program

2

Values: We will incorporate into our academic activities and curricula the values of global social responsibility as portrayed in international initiatives such as the United Nations Global Compact.



Our strategy

In line with our mission, our aim is to prepare today's and tomorrow's managers to face the economic, social and environmental challenges and to develop effective globally responsible strategies. To do so, we have integrated mandatory courses on Global Responsibility into all programs offered by Audencia and mainstreamed these issues into all management disciplines.

Our achievements

Mandatory courses on Global Responsibility in all programs

Since 2009, all programs at Audencia include a required introduction to Global responsibility. Placed at the beginning of each program, these day-long sessions aim to present to students the principles of management which integrate social and environmental commitment with economic performance. In this way, students discover innovative company practices, and learn how to analyze the principal standards which are emerging in this domain. These classes are evaluated by exam and group work.

This year we have also integrated these mandatory courses on Global Responsibility in long-term standard and tailor-made executive education programs:

- Badge Leclerc
- Badge Management of a business unit

Furthermore, different elective courses are offered to students in the field of Global Responsibility, business ethics and sustainable development (see principle 1).

Mainstreaming Global Responsibility in all disciplines

In addition to these required introductory classes, all courses must integrate, in at least one of their sessions, the specific stakes of Global Responsibility. Each discipline is free to choose the means to integrate these concepts. This can be through a case study, a company testimonial, a company challenge, or a more classic class format of lecture and discussion.

Example:

- Strategy department: Case study on a fair-trade brand integrated into Strategic Management course curriculum.
- Human resources management department: diversity management integrated into the management of human resources course.
- Law department: corporate governance integrated in the corporate law course.
- Marketing department: choice of responsible products or services for students' marketing projects.

Future perspectives

- Offering seminars for faculty members wanting to improve their knowledge in the area of Global Responsibility
- Developing innovative contents and methods to integrate the environmental dimension in our programs through the strategic partnership with WWF France

3

Method: We will create educational frameworks, materials, processes and environments that enable effective learning experiences for responsible leadership.



Our strategy

We are convinced that the training of future managers in the area of Global Responsibility implies the use of innovative pedagogical approaches. In addition to seminars based on face-to-face teaching in the classroom, we therefore develop teaching methods enabling students to enter into a dialogue with various stakeholders and to engage in concrete projects.

Our achievements

Diversity Day

In 2010, students from our Global Responsibility Track (see principle 1) organized Audencia's first Diversity Day in order to raise awareness among students of the Grande Ecole Master Programme that a diverse workforce increases

innovation and creativity and thus companies' economic performance, and to provide students with the tools to recruit without discrimination and to manage a diverse team. Throughout the day, the students of the Grande Ecole Master Programme could attend conferences with HR managers from multinational companies (Nike, Microsoft, Société Générale) and workshops with representatives from public authorities, diversity managers, trade unions or NGOs. The students could also visit a forum of several networks that fight against discrimination or promote equal opportunities in order to discover their activities, to think about creating links with the students' clubs at Audencia or to join these networks.

HandiManagement

Since 2007, students from our Global Responsibility Track take part in the HandiManagement program organized by Companieros that aims at preparing students to the management of handicapped workers.

During three months, a small group of students attend courses with experts in this field, meet managers in charge of this issue and discuss with NGOs and handicapped workers.

With this knowledge, students then organize several events to inform the entire student body about the importance of integrating handicapped workers in companies and on how to succeed in this challenge. Among the events, there are conferences, among which a dinner held in the dark together with blind people as well as wheelchair sport activities.

www.companieros.com

Feeling, the Ferrero Challenge

Feeling is a challenge created in 2007 by Ferrero (world leader in chocolate goods) especially for Audencia students of our Global Responsibility Track. Its aim is to give the opportunity to set up and support real projects with a social responsibility dimension to be implemented in France.

Students must identify an urgent social challenge in the Nantes region and prepare a strategy and action plan to improve the situation for those concerned. The students must then present their project before a committee made up of representatives of Audencia and Ferrero who select the project which will receive up to 10,000 € in funds. In 2009/2010, the winning team worked with children from disadvantaged areas to improve their writing and reading skills by creating their own local newspaper

www.ferrero.com

Diversity audits in local small and medium-sized companies

In the framework of a think tank on diversity management created by Audencia, the employers' association Centre for Young Managers (CJD – Centre des Jeunes Dirigeants) and the trade union CFDT (Confédération Française Démocratique du Travail), students of our major in human resources management undertake diversity audits of local small and medium-sized companies. Based on these audits, the mixed working group helps the managers of these companies to define and implement a strategy and a concrete action plan on diversity management.

www.cjd.net

The Global Responsibility Awards

Since 2006, Audencia organizes the annual Global Responsibility Awards in co-operation with the engineering school École des Mines de Nantes. The aim is to identify and to award companies that have adopted innovative practices in the field of global responsibility. This contributes to the spread of best practices in Global Responsibility. To do this, we rely on company and stakeholder audits and interviews conducted by students from both schools. .

The Global Responsibility Awards are thus a learning experience for the students who have the opportunity to discover innovative practices. Trained by faculty members and coached by Sustainable

Development consultants of Grant Thornton auditing company, the students of both schools use a specific interview grid to evaluate the economic, social and environmental performance of the participating regional companies. These evaluations are presented to a jury made up of different stakeholders.

In June 2010, the winners of the Global Responsibility Awards were :

- Arféo and Crédit Mutuel (Category Large Firm – more than 500 employees)
- Cantereau and La Contemporaine (Category Small and Mid-size firm – between 50 and 500 employees)
- Gens d'Événement, Scopic and La Rivière (Category Small company – less than 50 employees)

The Global Responsibility Journal

The Global Responsibility Journal is the result of an innovative pedagogical cooperation between faculty, students and company managers. This new tool is meant to take stock of the situation, but also to propose ideas to everyone interested in implementing globally responsible activities. Launched in May 2008, each issue focuses on a specific topic which is considered from a critical point of view through practical cases. The main objective is to encourage reflection and debate.

Students of Audencia's Global Responsibility Track actively contribute to the Global Responsibility Journal and benefit thus from different ways of learning. First, in cooperation with faculty, they identify innovative practices and the relevant actors that managers who want to implement a global responsibility strategy should enter into contact with. The students then learn more about these practices by conducting interviews with all major stakeholders and comparing them to other actions developed in other contexts. Together with faculty, they select the most innovative actions as well as those that may help managers in other organizations. Finally, in cooperation with a journalist, they learn how to present their findings in a clear and comprehensive way.

The Global Responsibility Journal also constitutes an innovative learning opportunity for the managers who are involved in the process. They have to work with the faculty member and the students to analyze the strategies and actions they have implemented and to present their results, communicating openly on both successes and difficulties. This critical approach helps the managers to improve their strategy for the future and to learn how to share it with stakeholders and other companies.

During the 2008/2009 academic year, two new issues were edited:

- Bernardin E, Sobczak A. 2008. Initiating and managing a globally responsible approach. Les Cahiers de la Responsabilité globale (2): 63p.
- Sobczak A. 2009. Contributing to territorial development. Les Cahiers de la Responsabilité globale (3): 62p.

Future perspectives

- Development of case studies in the area of Global Responsibility
- Publication of a textbook on Global Responsibility
- Organization of an event dedicated to diversity management and enabling students to discuss with the different actors involved in this area

Research: We will engage in conceptual and empirical research that advances our understanding about the role, dynamics, and impact of corporations in the creation of sustainable social, environmental and economic value.



Research seminars

Between September 2009 and September 2010, Audencia organized a series of research seminars open to our faculty and students:

- Benoît Journé, Université de Nantes, "Organizational reliability and risk"
- Ligia Martins Coelho, ISAE/FGV, Brazil, "Corporate social responsibility discourse and practice in Brazil"
- Nihat Aktas, EM Lyon, "Do Financial Markets Care about SRI? Evidence from Mergers and Acquisitions"
- Géraldine Schmidt, Université Paris 1, "Restructuring organizations"
- Kate Harris, University of Adelaide, Australie, "CEO compensation and firm performance: An Australian perspective"
- Monica Macquet, Audencia, "Partnerships for sustainable development as a governing mechanism: Delegating the governance of the natural environment to the business firm"

Selected publications of Audencia's faculty

Academic Journals

- BERTHOIN ANTAL, A., OPPEN, M., & SOBCZAK, A. (2009). (Re)discovery of social responsibility of business in Germany. *Journal of Business Ethics*, 89(Supp.3), 285-301.
- CASTEL, S. (2009, 26-27 novembre). *La gestion des risques des golfs pour un développement durable*. Paper presented at the 2^e Colloque interdisciplinaire d'Audencia sur la responsabilité globale «Engager les parties prenantes dans une démarche de responsabilité globale», Nantes.
- FREMEAUX, S., & BAREL, Y. (2010). Quel sens ont les démarches d'intégration des salariés en situation de handicap pour les parties prenantes ? Le sens donné par les DRH et chargés de mission. *Management et Avenir*(33), 204-222.
- GATES, S., & GERMAIN, C. (2010). The integration of sustainability measures into strategic performance measurement systems: An empirical study. *Management Accounting Quarterly* 11(3), 1-7.
- GATES, S., & LANGEVIN, P. (2010). Human capital measures, strategy and performance: HR managers' perceptions. *Accounting Auditing and Accountability Journal*, 23(1), 111-132.
- GERMAIN, C. (2009). Les relations entre les budgets et les systèmes de mesure de la performance non financière: une étude empirique. *Finance Contrôle Stratégie*, 12(4), 143-161.
- GERMAIN, C., & GATES, S. (2010). L'engagement des parties prenantes internes dans les démarches de Responsabilité Globale (RG) : l'intégration des indicateurs de RG dans les outils de pilotage du contrôle de gestion. *Management et Avenir*(33), 223-237.
- GEYER, D., & STERVINO, S. (2009). Le défi de la normalisation de la publication financière des institutions de microfinance. *Revue Française de Comptabilité*(424), 50-53.
- GIRARD, C., & SOBCZAK, A. (2010). Pour une cartographie des parties prenantes fondée sur leur engagement : une application aux sociétaires d'une banque mutualiste française. *Management et Avenir*(33), 157-174.
- MINVIELLE, J.-P., & MINVIELLE, N. (2010). Le tourisme au Sahara : pratiques et responsabilités des acteurs. *Management et Avenir*(33), 187-203.
- NASCHBERGER, C., SOBCZAK, A., & KROHMER, C. (2010). Le rôle de l'activité de régulation sociale dans le processus d'affirmation de nouvelles parties prenantes : l'exemple des réseaux de promotion de la diversité. *Management et Avenir*(33), 258-274.
- NOEL LEMAITRE, C., & REDOR, E. (2010). Les parachutes dorés sont-ils (vraiment) contraires à l'éthique ? *Humanisme et Entreprise*(298), 29-44.
- SBIHI, A., & EGLESE, R. W. (2010). Combinatorial Optimization and Green Logistics. *Annals of Operations Research*, 175(1), 159-175.
- SOBCZAK, A., & BERTHOIN ANTAL, A. (2010). Nouvelles perspectives sur l'engagement des parties prenantes : enjeux, acteurs, recherches. *Management et Avenir*(33), 117-126.
- SOBCZAK, A., & LEONARD, E. (2010). Accords transnationaux d'entreprises et dialogue social sectoriel européen : quelles interactions ? *Travail et Emploi*(121).
- SOBCZAK, A., & LEONARD, E. (2010). Etat des lieux et évolutions possibles du dialogue social transnational : quelles interactions entre les différents niveaux ? In D. G. d. Travail (Ed.), *La négociation collective 2009* (pp. 593-618). Paris: Ministère du Travail, des Relations sociales, de la Famille, de la Solidarité et de la Ville.
- SOBCZAK, A., VILLA, C., & BACIN, F. (2010). Microfinance, microcrédit : une déclinaison de la RSE au coeur des activités bancaires. *Revue Banque*(721), 60-62.
- VENARD, B. (2009). Organizational isomorphism and corruption: An empirical research in Russia. *Journal of Business Ethics*, 89(2), 59-76.

Academic conferences

- **BERNARDIN, E., & SOBCZAK, A. (2010, 19-21 mai).** *Enseigner la RSE aux futurs managers : vers une mobilisation de différentes méthodes d'apprentissage.* Paper presented at the 15^e Conférence AIM 2010, La Rochelle
- **CHEMANGUI, M., & NOEL, C. (2010, 22 juin).** *Does gender make any difference? An exploration of differences linked to gender, ethics and auditing in France.* Paper presented at the 2^e Journée de Recherche sur la Qualité de l'Audit, Marseille.
- **DEBUCQUET, G. (2010, 30 June).** *Qualitative research on parasitical risk: Perception by consumers and parasitical risk management by professional actors* Paper presented at the Workshop on Anisakis and other fish parasitic infestation management - food safety and business aspects - experiences from MS (FBO and CA), Zadar, Croatia.
- **FREMEAUX, S., & BAREL, Y. (2009, 9-11 septembre).** *L'analyse des intentions éthiques du législateur : l'exemple de la loi de 2005 portant sur l'insertion professionnelle des personnes handicapées.* Paper presented at the 20^e Congrès de l'Association francophone de Gestion des Ressources Humaines, Toulouse.
- **FREMEAUX, S., & BAREL, Y. (2009, 26-27 novembre).** *Une gestion de la diversité fondée sur la relation : l'exemple de l'intégration des salariés en situation de handicap.* Paper presented at the 2nd Colloque interdisciplinaire d'Audencia sur la responsabilité globale «Engager les parties prenantes dans une démarche de responsabilité globale», Nantes.
- **GATES, S., & GERMAIN, C. (2009, 26-27 novembre).** *La mesure de la performance de la responsabilité sociale dans les tableaux de bord : une étude des pratiques des entreprises.* Paper presented at the 2nd Colloque interdisciplinaire d'Audencia sur la responsabilité globale «Engager les parties prenantes dans une démarche de responsabilité globale», Nantes.
- **GATES, S., NICOLAS, J.-L., & WALKER, P. L. (2009, 11-14 octobre 2009).** *Perceived value of enterprise risk management: A better methodology to manage uncertainty and risk?* Paper presented at the 29th SMS Annual International Conference, Washington, DC, USA.
- **GEYER, D. (2009, 26-27 novembre).** *La loi de Benford : un bilan des études empiriques consacrées à la détection de la fraude comptable.* Paper presented at the 2^e Colloque interdisciplinaire d'Audencia sur la responsabilité globale «Engager les parties prenantes dans une démarche de responsabilité globale», Nantes.
- **GIRARD, C., & SOBCZAK, A. (2009, 26-27 novembre).** *L'engagement des parties prenantes.* Paper presented at the 2^e Colloque interdisciplinaire d'Audencia sur la responsabilité globale «Engager les parties prenantes dans une démarche de responsabilité globale», Nantes.
- **GIRARD, C., & SOBCZAK, A. (2010, 19-22 mai).** *For a stakeholder map based on commitment: Applied to the members of a French mutual bank.* Paper presented at the 10th EURAM Conference 2010, Rome, Italy.
- **LEGRAND, C., NOEL, C., & STERVINO, S. (2009, 26-27 novembre).** *Une typologie des parcours des micro-entrepreneurs : Quels risques et quelles modalités spécifiques d'accompagnement des parcours "Tremplin", "Passion", "Indépendance", "Utopique" et "Dernier recours" ?* Paper presented at the 2^e Colloque interdisciplinaire d'Audencia sur la responsabilité globale «Engager les parties prenantes dans une démarche de responsabilité globale», Nantes.
- **LEGRAND, C., & STERVINO, S. (2009, 26-27 novembre).** *Conciliation, au sein d'un réseau, d'un modèle de gouvernance fondateur idéaliste et d'un modèle émergent pragmatique, autour d'un projet de développement durable.* Paper presented at the 2^e Colloque interdisciplinaire d'Audencia sur la responsabilité globale «Engager les parties prenantes dans une démarche de responsabilité globale», Nantes.
- **MACQUET, M. (2009, 26-27 novembre).** *L'engagement et le point de vue des ONG.* Paper presented at the 2^e Colloque interdisciplinaire d'Audencia sur la responsabilité globale «Engager les parties prenantes dans une démarche de responsabilité globale», Nantes.
- **MACQUET, M., HJALMARSON, H., & SJÖSTRÖM, E. (2010).** *Marketing to consumers in different shades of green: The case of Chiquita Bananas/Rainforest Alliance.* In P. DOBERS & A. SÖDERHOLM (Eds.), *CSR challenges and practices*. Stockholm: Santérus Academic Press Sweden.
- **MICHELSON, G., & FREMEAUX, S. (2010, 13-15 mai).** *"No strings attached": Welcoming the existential gift in business.* Paper presented at the 16th International Symposium on Ethics, Business and Society Barcelona, Spain.
- **MIEMCZYK, J. (2010).** *L'art de limiter les émissions de CO2.* *Logistiques Magazine*(247), 44-47.
- **MIEMCZYK, J., & JOHNSEN, T. (2010, 16-19 May).** *Sustainability in purchasing and supply: Defining the territory.* Paper presented at the 19th Annual IPSERA Conference, Lappeenranta, Finland.

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 - **NASCHBERGER, C., & BELLION, D. (2010, 10 juin).** *La gestion de carrière des personnes en situation de handicap en entreprise.* Paper presented at the Colloque ESSEC «Diversités : regards croisés des chercheurs et des praticiens», Paris.
 - **NASCHBERGER, C., & GUERFEL-HENDA, S. (2010, 10-13 mai).** *Auditer une démarche diversité dans une petite et moyenne entreprise. le cas d'un centre d'appel spécialisé.* Paper presented at the 12^e Université de Printemps de l'Audit Social, Kaslik et Beyrouth, Liban.
 - **NASCHBERGER, C., & GUERFEL-HENDA, S. (2010, 8-10 juillet).** *Gender diversity in an African context. The role of the «glass ceiling» phenomenon and contextual factors.* Paper presented at the IFSAM Conference 2010, Paris.
 - **NASCHBERGER, C., & GUERFEL-HENDA, S. (2010, 10 juin).** *Les freins à la gestion de la diversité en PME.* Paper presented at the Colloque ESSEC «Diversités : regards croisés des chercheurs et des praticiens», Paris.
 - **NASCHBERGER, C., SOBCZAK, A., & KROHMER, C. (2009, 9-11 septembre).** *Le rôle des réseaux de promotion de la diversité dans la régulation de la responsabilité sociale des entreprises.* Paper presented at the 20^e Congrès de l'Association francophone de Gestion des Ressources Humaines, Toulouse.
 - **NOEL, C. (2010, 10-12 mai).** *L'éthique est-elle (vraiment) une compétence clef des auditeurs légaux ? Une approche par l'évaluation des compétences dans les Big Four.* Paper presented at the 31^e Congrès de l'Association Francophone de Comptabilité, Nice.
 - **NOEL, C., & CHEMANGUI, M. (2009, 10-12 septembre).** *Are women more ethical than men? An exploration of differences linked to gender in professional representation of French auditors.* Paper presented at the 22nd EBEN Annual Conference Athens, Greece.
 - **NOEL, C., & DAUDE, B. (2009, 26-27 novembre).** *La financiarisation de la comptabilité est-elle une arme de destruction massive ? Plaidoyer pour une comptabilité socialement responsable.* Paper presented at the 2^e Colloque interdisciplinaire d'Audencia sur la responsabilité globale «Engager les parties prenantes dans une démarche de responsabilité globale», Nantes.
 - **SOBCZAK, A. (2010).** *Multiplier les perspectives pour enrichir l'analyse des pratiques de responsabilité sociale des entreprises.* Habilitation à Diriger les Recherches. Directeur de recherche : Michel CAPRON, Université Paris 12, Paris.
 - **SOBCZAK, A., & BERTHOIN ANTAL, A. (2010, 6-10 August).** *Art interventions supporting global responsibility (CSR) in France.* Paper presented at the 2010 Annual Meeting of Academy of Management, Montréal, Canada.
 - **SOBCZAK, A., & COELHO MARTINS, L. (2009, 21-22 septembre).** *The impact of cultural embeddedness and common global challenges on the role and purpose of business in society. Lessons from the analysis of CSR discourses and practices in France and Brazil.* Paper presented at the 8th Annual Colloquium of the European Academy of Business in Society (EABIS), IESE, Barcelona, Spain.
 - **SOBCZAK, A., FOUGERE, M., & HERLIN, H. (2010, 1-3 juillet).** *Producing responsible leaders through responsible management education: Insights from two European business schools* Paper presented at the 26th EGOS Colloquium, Lisbon, Portugal.
 - **SOBCZAK, A., FOUGERE, M., & SOLITANDER, N. (2009, 21-22 septembre).** *Implementing the principles for responsible management education in teaching: Insights from two European business schools.* Paper presented at the 8th Annual Colloquium of the European Academy of Business in Society (EABIS), IESE, Barcelona, Spain.
 - **STERVINO, S. (2010, 24-26 mars).** *Renforcement de l'engagement RSE d'acteurs privés dans le microcrédit. Quelles conséquences sur un secteur structuré à l'origine par les acteurs associatifs ?* Paper presented at the 7^e congrès de l'ADERSE, La Rochelle.
 - **VENARD, B. (2010, 13-15 mai).** *The architecture of humanistic markets.* Paper presented at the 16th International Symposium on Ethics, Business and Society Barcelona, Spain.
 - **VENARD, B. (2010, 19-22 mai).** *Accounting, institutions and corruption.* Paper presented at the 10th EURAM Conference 2010, Rome, Italy.
- ## Future perspectives
- Organizing a conference on Global Responsibility together with our partners schools, ISAE/FVG (Brazil) and Hanken School of Economics (Finland) in April 2011
 - Developing new chairs in the field of Global Responsibility

Partnership: We will interact with managers of business corporations to extend our knowledge of their challenges in meeting social and environmental responsibilities and to explore jointly effective approaches to meeting these challenges.



Our strategy

The Institute for Global Responsibility works closely with firms to understand better their challenges and practices in terms of Global Responsibility and to accompany them in the definition and setting up of strategies to integrate social and environmental commitments with economic performance. This cooperation is expressed through innovative partnerships based on methods of action research.

Our achievements

Chair in Microfinance Banque Populaire

The program of research-action of the Chair in Microfinance Banque Populaire aims to advance knowledge and to produce recommendations for financial institutions, NGOs and public policy. In 2009-2010, the Chair has won a tender for the Caisse des Dépôts et Consignations on

the implementation of a study of the support system of microcredit in France. In addition the Federation Nationale des Banques Populaires and the Chaire des Banques Populaires in Microfinance at Audencia Nantes have created the French Association of Microfinance (AFMF). Via Jean-François Moulin, the Chair participated in the Steering Committee of the on microcredit launched by the Regional government. Furthermore, researchers of the Chair presented their work in various international conferences.

Comparative research project financed by L'Oréal

Since 2009, Audencia conducts a research project financed by the French multinational L'Oréal to analyze how to implement a Global Responsibility strategy in different cultural contexts.

In March 2010, the director of Audencia's Institute for Global Responsibility spent a month in Brazil to study

a social solidarity project launched by the Brazilian branch of L'Oréal in partnership with two local NGOs. This research was conducted with our partner school ISAE/FGV in Curitiba and involved also two students from the Grande Ecole Master Program. The first results of the project have been published in an academic Journal in September 2010.

Audencia-Gigaset think tank on Responsible Marketing

In June 2010, Audencia launched a think tank financed by Gigaset on how to market companies' environmental policies towards consumers.

During one year, marketing directors of different companies meet every two months with Audencia faculty members and other experts to analyze consumer expectations and to identify innovative practices in this field. The results of this think tank will be published in 2011.

Regional action to improve working conditions

In March 2010, the director of Audencia's Institute for Global Responsibility joined the expert committee of the regional administration in charge of the improvement of working conditions (ARACT - Action Régionale pour l'Amélioration des Conditions de Travail).

This body aims at identifying innovative practices in this area and to disseminate them among regional companies, in particular SMEs.

Association Française des Managers de la Diversité

In September 2008, Audencia concluded a partnership with the French Association of Diversity Managers (AFMD- Association Française des Managers de la Diversité) to conduct action-research involving Audencia's faculty and managers from AFMD's member companies, to organize common events to promote diversity and to raise awareness among students and alumni on the challenges of diversity management.

Since September 2008, Christine Naschberger, in charge of diversity management at Audencia's Institute for Global Responsibility heads the AFMD's working group on the maintenance of handicapped employees in their jobs together with Dominique Bellion in charge of diversity management at the French bank BNP Paribas.

In September 2010, this working group published a practical guide for managers.

Since September 2010, André Sobczak, director of Audencia's Institute for Global Responsibility, co-heads a similar working group on the involvement of trade unions in diversity management together with the Bruce Roch, CSR director of Adecco.

www.afmd.fr

Centre des Jeunes Dirigeants

In September 2006, Audencia created a think tank on diversity management with the employers' association Centre for Young Managers (CJD – Centre des Jeunes Dirigeants) and the trade union CFDT (Confédération Française Démocratique du Travail). The aim is to exchange points of view and to take concrete actions to promote diversity within companies and among future leaders.

One of the activities of this think tank is to help local small and medium-sized companies to define and implement a strategy and a concrete action plan on diversity management thanks to audits realized by students (principle 3).

www.cjd.net

Alumni Club for Global Responsibility

Audencia's Institute for Global Responsibility has supported the creation of a club for Global Responsibility by alumni within the Réseaudencia alumni association. The club aims to create a forum for thought and exchanges on practices making it possible to integrate social and environmental commitment with economic performance and opportunities for employment in this area. The club's meetings take place in Paris.

www.reseaudencia.com

Further perspectives

- Extending the comparative research project with L'Oréal to other countries
- Developing new think tanks in our areas of expertise

6

Dialogue: We will facilitate and support dialogue and debate among educators, business, government, consumers, media, civil society organizations and other interested groups and stakeholders on critical issues related to global social responsibility and sustainability.



Jonas Haertle, MBA Global Responsibility Day.

Our strategy

The Institute for Global Responsibility has the objective of promoting responsible practices in firms and other organizations. To do so, the Institute organizes events for managers and other stakeholders which emphasize not only the need to make a commitment to the environment and society, but also the opportunities that such a strategy represents for the economic performance of a company.

Our achievements

The Global Responsibility Awards

Since 2006, Audencia organizes the annual Global Responsibility Awards in co-operation with the engineering school École des Mines de Nantes.

The aim is to identify and to award companies that have adopted innovative practices in the field of global responsibility. This contributes to the spread of best practices.

To do this, we rely on audits and interviews that students from both schools organize in the companies and with their stakeholders (principle 3).

In 2010, the Global Responsibility Awards also involved companies from the cooperative sector in order to evaluate whether the involvement of their employees in their governance favors the development of a Global Responsibility strategy.

In June 2010, the winners of the Global Responsibility Awards were:

- Arféo and Crédit Mutuel (Category Large firms – more than 500 employees)
- Cantereau and La Contemporaine (Category Small and medium-sized firms – between 50 and 500 employees)
- Gens d'Évènement, Scopic and La Rivière (Category Small companies – less than 50 employees)

The Global Responsibility Journal

Created in 2008, the Global Responsibility Journal aims to diffuse innovative practices analyzed by faculty and students of Audencia's Institute for Global Responsibility.

Result of an innovative pedagogical approach (principle 3), each issue focuses on a specific topic which is considered from a critical point of view through practical cases and has a print run of 5000 copies which are distributed among students, alumni, and partner firms of the school.

During the academic year 2009/2010 a new issue was edited:

- Sobczak A. 2010. Acting in partnership with NGOs. Les Cahiers de la Responsabilité globale (4): 63p.

The “Soirée du Papillon”

Launched in 2008 by the Institute for Global Responsibility of Audencia and the Resaudencia alumni association, the series of conferences entitled “Soirées du Papillon” aims to encourage school alumni to define and implement a Globally Responsible strategy within their companies.

The third edition of this event was organized on February 2nd at the Institut du Monde Arabe in Paris. Jean Arthuis, Audencia alumni and former French Minister of Economic Affairs, Christian Sautter, another former Minister of Economic Affairs, Daniel Baumgarten, general director of Séché Environnement, and Nicolas Minvielle, in charge of responsible design at Audencia's Institute for Global Responsibility, discussed the contributions companies can make to their local communities.

EIDOS Film Festival on Global Responsibility

In order to raise the awareness of the current economic, social and environmental challenges, the students of our Global Responsibility Track organize an annual film festival in the area of Global Responsibility.

The fourth edition took place between March 30th and April 2nd 2010.

“By associating discussion with images, the Eidos Festival aims to develop critical thinking and contribute to the understanding of the issues which concern our

collective responsibility: climate change, resource depletion, sustainable development, solidarity, etc. The Eidos Festival questions daily life and our relation to our natural, social and economic environment.”

Gilles Vanderpooten, Student in Audencia's Grande École Programme and founder of the EIDOS Film Festival.

www.festival-eidos.fr

Responsible Fashion Show

The students of our Global Responsibility Track organize every year a responsible fashion show in order to inform students and the general public about the different Global Responsibility initiatives in the textile sector. Students explain in particular the difference between different labels which exist in this sector.

The third edition of the responsible fashion show took place on May 19th 2010.

The Global Responsibility Blog

The objective of the Global Responsibility blog created in December 2004 is to diffuse widely the practices and research of the Institute for Global Responsibility of Audencia. The blog makes it possible to discover, through the observation of Audencia faculty, innovative practices set in place by firms, and to become informed of the latest publications in this domain. Every month, the blog has more than 1500 visitors.

www.responsabiliteglobale.com

Academic partnerships

We are convinced that the dialogue with other business schools and universities will help us to improve our various activities. This is why Audencia has always been very active in the main academic networks in this field and has decided to launch also a particularly strong cooperation with two business schools in Finland and Brazil.

European Academy of Business in Society

In 2004, Audencia was the first French business school apart from INSEAD to join the European Academy of Business in Society (EABIS) committed to integrating business in society issues into the heart of business theory and practice in Europe. In 2008/2009, Audencia continued to actively take part in various EABIS activities in the areas of teaching and research.

www.eabis.org

Globally Responsible Leadership Initiative

In July 2006, Audencia joined the Globally Responsible Leadership Initiative (GRLI) led by the European Foundation for the Development of Management (EFMD) and by the UN's Global Compact. Since its integration in the group, Audencia has promoted and coordinated the development of a voluntary reporting standard on global responsibility. In March 2009, André Sobczak, Director of Audencia's Institute for Global Responsibility, attended the GRLI General Assembly in Belo Horizonte, Brazil.

www.grli.org

Principles of Responsible Management Education

After being involved in the writing of the Principles of Responsible Management Education (PRME), Audencia continues to participate in exchanges on their implementation within business schools. Jean-Pierre Helfer, Dean of Audencia, and André Sobczak, director of the Institute for Global Responsibility, were invited to present the school's experiences in communicating its actions for Global Responsibility at the first Forum on Responsible Management Education organized at the United Nations in New York in December 2008.

www.unprme.org

ISAE/FGV

To develop comparative studies on practices in Global Responsibility, Audencia created in April 2009 a partnership with the ISAE/FGV in Curitiba, Brazil. The city of Curitiba is known world-wide for its commitment to sustainable development and the ISAE/FGV represented Brazil in the writing of the Principles of Responsible Management Education. In September 2009, the school welcomed Ligia Coelho Martins, director of the Center for Social Responsibility and Sustainable Development at the ISAE/FGV for a research seminar and lectures to students on the Global Responsibility track at Audencia. With André Sobczak, director of the Institute for Global Responsibility at Audencia, she made a presentation on globally responsible practices in France and in Brazil during the 2009 EABIS colloquium in Barcelona.

www.isaebrasil.com.br

Hanken School of Economics

In 2008, to reinforce our expertise in analyzing the implementation of Global Responsibility strategies in different cultural contexts, Audencia began a cooperation with Hanken Swedish School of Economics and Business in Finland. Like Audencia, Hanken is among the first business schools to have signed the Principles of Responsible Management Education.

During the academic year 2009/2010, André Sobczak, director of Audencia's Institute for Global Responsibility, taught an MBA course and held a research seminar in Hanken. Faculty members from both schools presented a communication at the 2009 EABIS Conference in Barcelona. Together with ISAE/FGV in Brazil, both schools also prepared an academic conference on Global Responsibility that will be organized in April 2011.

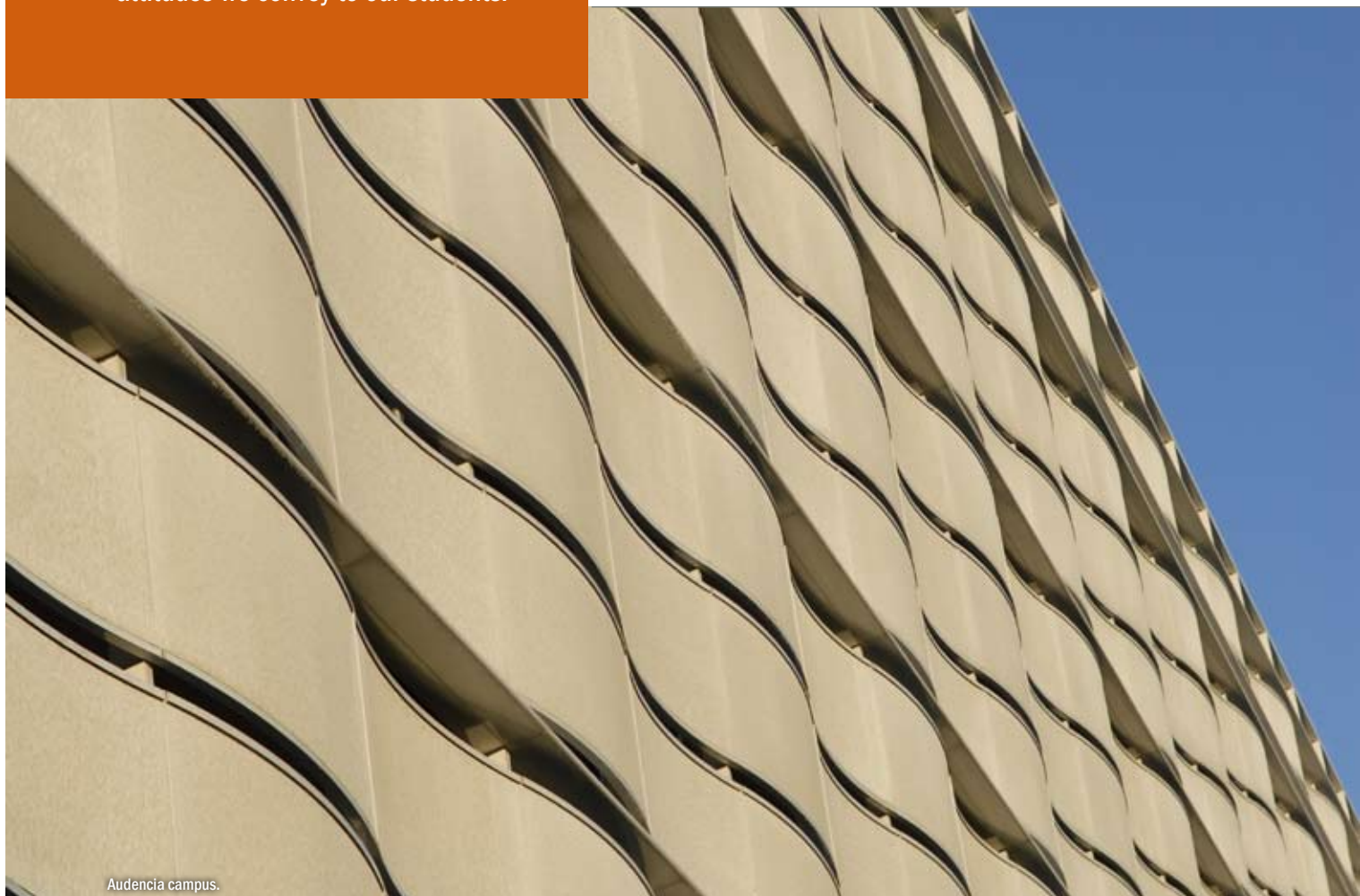
www.hanken.fi

Future perspectives

- Organizing two new "Soirée du Papillon" conferences for our alumni in 2010/2011
- Editing new issues of our Global Responsibility Journal
- Reinforcing our cooperation with ISAE/FGV and Hanken School of Economics

Addendum Principle:

We understand that our own organizational practices should serve as an example of the values and attitudes we convey to our students.



Audencia campus.

Our strategy

We are convinced that the principal contribution of a school of management for a better integration of economic, social, and environmental stakes in the strategies and activities of companies is through a change in the curriculum, in research, and in our collaboration with firms and within society. These three dimensions are thus a priority. But for all that, it also means setting an example and progressively integrating principles of global responsibility into our own operations.

Our achievements

Social Responsibility

Three grandes écoles (engineering, veterinary, agronomy) has joined Audencia in a project called “BRIO”. It aims at encouraging pupils from low-income families to pursue higher education. This year, 160 students from

11 high-schools in Nantes are mentored by tutors – 20 of them belong to Audencia. BRIO help the pupils to wider their culture through many activities such as artistic workshops, theatre shows, companies visits, meetings with professionals, career advices...

The new intake will be sponsored by the French Railways SNCF through its Solidarity Foundation. This Foundation will finance a trip abroad organized for the students in the program.

Financial and pedagogical support will likewise be given by Microsoft which has renewed its partnership established last year.

Fair-trade products at the school's cafeteria

One of Audencia's first priorities when implementing the Global Compact was to promote fair-trade products. The school has decided to act as an example.

Since the end of 2005, it is possible to buy fair-trade coffee and tea at the school's cafeteria. All coffees, teas and orange juices the school offers to its numerous guests are fair-trade products.

Video terminal JobinLive - 5 February 2009

A video-recruitment terminal has been installed at Audencia. Developed by the firm, JobinLive, and financed by the Mission Handicap of the Société Générale bank, this terminal makes it possible for students to practice recruitment interviews using video.

Environmental Responsibility

Sustainable Development Label for the Triathlon

The 22nd Audencia Triathlon at La Baule (26 – 27 September 2009), with the label of “Sustainable. Development, sports makes a commitment”, is one of the most important sports events in France to have obtained this label attributed by the National Olympic Committee of French Sports (CNOSF). This is a testimony to the exemplary nature of the approach of Agenda 21 for French sport and of the Sports Charter for Sustainable Development. A precursor in the area of eco-responsibility, the Triathlon this year strengthened its three-year long orientation towards sustainable development. In addition to an assessment of the carbon footprint and compensation for greenhouse gas emissions, student organizers set in place selective sorting and used sustainable and bio-degradable resources. They integrated the social dimension by organizing “handisport” races and free events for children, and by involving students from low-income families in the event.

Use of paper from responsibly managed forests

A reduced use of paper was among our first priorities when we started implementing the Global Compact at Audencia. Today all products used in our print shop are recycled. This is true in particular for the ink. Furthermore, all paper used by the print shop and in the school's offices has an environmental label certifying that it is recycled according to environmentally friendly practices. . Changing the behavior of the different actors of the school (secretaries and assistants, faculty and students) by trying to convince them to use less paper is a constant process.

Installation of screen savers

To reduce energy use at the school, the Institute for Global Responsibility and the Communication Service of Audencia have created a new screen saver which has been installed on all self-service computers of the school. The screen saver informs students of the school's commitment to global responsibility, encourages them to think about printing needs to prevent useless printing of documents, and reminds them to turn off the material after use.

Writing of a Guide of best practices for a green office

The Institute for Global Responsibility has prepared a “Guide of best practices for a green office” and has given it to Audencia employees. This guide explains in a concrete way how to change one's daily behavior in the use of office software in order to reduce the carbon footprint. The guide gives details on how to reduce printer use and reminds users of the importance of turning off computer equipment.

Energy efficient lighting

In order to reduce the school's energy consumption, Audencia has continued to replace traditional light bulbs in its buildings by energy-saving-bulbs. Between September 2008 and September 2009, the school installed 150 energy-saving-bulbs. This first step will lead to a more systematic integration of environmental aspects in the design and maintenance of our buildings.

Cycle shelter

The cycle shelter was built to answer a real need. A large number of students and staff travel by bike and without and did not have a dedicated space to secure their bicycles. In order to encourage commuting by bike, Audencia decided to install a new facility with space for 12 bicycles in August 2010. We are now evaluating the possibility of constructing a second shelter on campus in 2011 in order to encourage this green form of transport.

Future perspectives

- In its new Global Responsibility action plan, Audencia concentrates on two major issues for the next two years:
- To increase diversity and to guarantee equal opportunities among the workforce and our students
- To conduct an environmental audit and to fight against any kind of waste of natural resources

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