

In “Businesses, Nonprofits and Strategic Bridging: The Case of Workforce Integration in Israel”, Katz Hagai and Sasson Uzi are analyzing the fact that many social services today are provided through solutions that require interaction between nonprofits and business. The purpose of this research is to examine the nature of the relationship between the different players in such mixed markets. One such market is workforce integration. The empirical demonstration is based on in-depth interviews and questionnaires with collaborating nonprofits and business firms within the context of actor–network theory by examining the process of workforce integration. They find an intricate relationship between employers and nonprofits promoting workforce integration. While it seems that both players are involved in different and complementary aspects and phases of the integration process, the relationship reveals complicated power relations.

In “Rethinking the Saliency of Not-for-Profit and For-Profit Stakeholders of a Firm”, Florent Pestre and Khurram Shahzad are revisiting the Mitchel *et al.* seminal paper, in which they recognize salience attributes as variables in a salience framework based on a dichotomous representation of salience attributes. But they do not explain why, in some instances, a latent stakeholder is assigned more salience than a definitive stakeholder. Florent Pestre and Khurram Shahzad explain this riddle by bringing the debate to the organizational population level. They compare two organizational populations – i.e. for-profit and not-for-profit – which are distinguishable from one another based on the dominant institutional logic that each endorses. They propose the following:

- members of an organizational population endorsing similar institutional logic develop salience attributes of similar potential values, which are radically different from those of the members of other organizational populations;
- these potential values act as precursors that determine the perceived values of salience attributes for a manager; and
- dominant and recessive salience attributes work at the organizational population level to determine stakeholder prioritization.

In this article, they suggest a new perspective for understanding the process of stakeholder identification and prioritization.

In “Resistance Strategies in Distribution Channels: A View from the French Book Trade”, Gilles Paché and Carole Poirel are working on resistance strategies in distribution channels. This paper is studying resistance strategies in an open perspective, considering that resistance can coexist with collaborative relationships as part of a specific societal reality. To capture the deep variety of resistance strategies, from the most active to the most passive, a qualitative research was carried out in France in the context of the book trade, based on 15 semi-structured interviews. The discourse analysis provides insights into the social reality of an organization but also the reality of changes in inter-organizational relationships. The paper shows that channel members successfully develop resistance strategies of logistical nature, based on the efficient monitoring of flows both inside the company (logistics rationalization) and within the



supply chain (control of interfaces). Channel members who implement a logistics rationalization and a control of interfaces succeed not only in containing the power of their powerful partners but also in benefitting from new sources of profitability and improvement of customer service. The French book trade is an illustration of the role played by logistical aspects in the power exercised by a supplier and resistance strategies that buyers develop in response as part of buyer–supplier relationships. Indeed, it is because they have a strong logistical expertise that dominant actors are capable, step-by-step, to place dominated actors in a situation of strong dependency, by using for that purpose their logistical means. In turn, dominated actors seek to develop logistical responses to rebalance the buyer–supplier relationships in their favor.

Therefore, it has been considered as value added to articulate three papers to shed light from three perspectives on the issues raised by the steering and measurement of overall performance.

The first paper “Management Control Facing the Challenges of Overall Performance: A Study Carried out With Management Controllers”, G. Naro and D. Travaille, presents the challenges faced by management controllers willing to measure overall performance. The outcomes of a survey carried out with management controllers show that many of them are inclined to integrate overall performance steering in their practice, but that they have a hard time when attempting to do so, both because mindsets are not mature and management controllers are stuck in their function. In a way, it confirms the hypothesis of decoupling the three domains of overall performance reporting.

The second paper “Value Similarity and Overall Performance: Trust in Responsible Investment”, J.-F. Bonnefon, M. Heimann and K. Lobre-Lebraty, highlights the need for socially responsible investment funds due to investors being disenchanted after the financial crises stemming from speculation and rogue capitalism. Rebuilding trust becoming an exacting need, experiential simulations outcomes enable underlining the importance of similarities of values between investors, funds and companies.

Then, a third paper “Contribution of the Socio-economic Management Control to Steering Balanced and Sustainable Company Overall Performance”, O. Voyant, M. Bonnet, P. Tabchoury and F. Detry, shows the potential contribution of socio-economic management control to better integrate steering and reporting of the various dimensions of overall performance. It is illustrated through an iconic case study of a qualimetrics intervention-research carried out in a hospital located in the Middle East and needing overall performance to survive and self-finance in a chaotic business and political environment.

These three papers contribute to the debate raised by R. Freeman on the integration of steering and reporting financial, social and environmental responsibility, as opposed to decoupling those three dimensions.

In “Problems and Perspective of Ecotourism in the Island of Farasan: A Empirical Data”, Ayachi Haythem and Jaouadi examine the scope of ecotourism as an alternative to tourism to the Farasan Island in Saudi Arabia. Reviewing the type of tourism developed in Farasen Island and its socio-spatial consequences discussed, the paper indicates the existence of a societal expectation for the tourism otherwise. It is then shown that the position of the authorities in terms of alternative tourism, which remains the order of discourse, encourages local actors to pursue their own projects. However, in terms of local development, the impact of these local initiatives, scattered and disjointed,

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is altogether very low. They try to explore and to take measures leading to the expected sustainable management of resources, while investments are gradually encouraging ecotourism in Farasan Island. The results indicate that the impact of local population and resource toward ecotourism is significant and that these positively influence ecotourism. However, it was surprising that tourist was negatively related to ecotourism. These findings lead to the presentation of a conceptual model of ecotourism for island territories, which seeks both to clarify the definition of ecotourism and open the discussion on the recommendations and achieve the goal of sustainability.

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