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Rémi Jardat

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# ACCOUNTING, TRANSPARENCY AND “TRANSLATION” : THE CASE OF HUMANITARIAN CROSS CULTURAL GOVERNANCE

## *Abstract*

We have conducted a field research on philanthropic “tsunami” projects in South-eastern India that are embedded in a quiet complex governance scheme (French Firm funding, execution by local NGOs, consolidated management by a French federation of NGOs), in which the classical notions of fraud and transparency prove to very ambiguous, so that accounting cannot be the main source of control. We show that the opacity of events at microscopic operational level is a mandatory condition for institutionalization of accounted “facts”. Therefore, we establish the importance of “translation” effects in the sense of *Actor Network Theory* (ANT). Beyond transparency that translation institutionalizes through accounts, we raise an irreducible part of ignorance and incertitude that necessarily comes with every attempt to build knowledge for governance.

## *Keywords*

Transparency, ANT, Translation, India, NGO, Institutionalization

## INTRODUCTION

Management and economy research deliver more and more findings about NGO effectiveness and efficiency in developing countries. Issues as well as diagnoses are various. For example, in Bangladesh, some studies tend to show that NGO Primary health care in rural areas are quite effective (Mercer & al., 2004), whereas rural poverty alleviation is considered by other scientists as not very successful, or at least with a lower impact than claimed by NGOs Themselves (Ullah & Routray, 2007). Studies conducted in Pakistan show that the success of NGO schools, although it proves to be much greater than the one of public schools, may also vary, according to management and leadership factors (Khan & al., 2005). Other factors like cost efficiency and cost analyses (Routh & al., 2004), logistic coordination (Chandes & Paché, 2006) or field workers career management (Ahmad, 2007) have been taken into consideration by researcher. Finally, effectiveness and efficiency of NGOs and NGO agents appears as complex and multifactorial. Thus, the issues of transparency and

measures of efficiency look all the more important, as a basic source of self assessment, benchmarks, and future improvements for NGO practices in developing countries.

Transparency has become a more and more acute topic for philanthropic activities, not only because it represents one of the key principles acknowledged by mainstream liberal governance (PESQUEUX, 2007 : 86) but also because of the sensitivity of NGO resources concerning image. This is particularly the case when corporations fund non-profit NGOs (PIQUET & TOBELEM, 2006), by which they engage corporate image towards most of their stakeholders.

Many regulation devices are at disposal to avoid fraud, corruption and to warrant traceability and accountability<sup>1</sup>, building as such a sort of emerging soft law of philanthropic NGOs. However, corporate scandals have proven that no reporting, as sophisticated as it may be, is sufficient to eradicate fraud. Informative or normative bubbles that make decision makers even more blind and mimetic, as it appeared through the 2007-2008 banking system crises (JARDAT & BONED, 2008) may paradoxically affect governance instruments. In the case of corporate cross-cultural philanthropy, the irruption of management control and audit tools may jeopardize projects by confining decision makers in a set of figures and models that replace the reality. This may be particularly the case when projects are launched in reaction to unexpected events such as a tsunami, because data collection is quite problematic. In informative bubbles, one may be tempted to elaborate decisions that will prove to be too sophisticated compared with the accuracy of the data about a) non-accountable aspects as long-term economic impact, b) unexpected feedbacks due to local social structure and culture or c) specific conditions of implementation. If we consider the distance - in the multidimensional sense proposed by proximity economics (GILLY & TORRE, 2000 : 24)- between actions in the field and top governance, its is likely that the wider the distance is, the greater the irrelevance of sophisticated figures is. Indeed the finality of the projects consists in really providing people with better sustainable life conditions, and not only in accounting.

An in the field study of philanthropic projects implemented in South-eastern India after the 2004 tsunami tends to prove that, on the contrary, a good project may be institutionalized by a lot of minor and permanent gaps and transgressions. These inconsistencies are not taken into consideration by the management control; they belong to minimal level of latitude that one must grant to operational implementation. Moreover, such irregularities tend to allow and amplify the impact of philanthropic actions, as far as they

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<sup>1</sup> See for example (FPH, 2005) and (Wyatt, 2004).

belong to the “translation” process anticipated by the Actor Network Theory (ANT) of (AKRICH, CALLON & LATOUR, 2006).

In this paper, we firstly give an insight on the main notions and theorems of ANT, and on consequences for the interpretation of our case study. Secondly, we use ANT to understand the surprises and tensions experienced by the pilots of the so called “tsunami” project, as paradoxical transparency dialectics. Thirdly, we interpret these findings in terms of “liberal governmentality” in the sense of Michel Foucault (FOUCAULT, 2006a, 2006b).

## **1. INSIGHTS ABOUT ACTOR NETWORK THEORY : WHY IT IS APPROPRIATE TO THE STUDY OF COMPLEX CROSS-CULTURAL PROJECTS**

ANT considers projects, organizations, scientific discoveries or innovation as a knowledge and action networking. Flows of knowledge converge towards privileged nodes of the network, called “computing centers”, which integrate them in a process that is called “science<sup>2</sup>” or “politics<sup>3</sup>” or “law making<sup>4</sup>”. The network connects as well human (like workers, managers, scientists) as not human “actors” (scientific instruments, machines, nature, printers), and the connection consists in symbolic scripts that make them (virtually) present in the place in which they are computed. ANT allows explaining some complex socio-technical phenomena through measurable characteristics of the network, such as the number of inter-related nodes or the network topology. For example a series of contradictory public policies become through ANT obvious strategic attitudes of decision makers (LATOUR, 2006b), whereas scientific revolutions become less mysterious if we only take new networking opportunities into consideration (LATOUR, 2006a : 47).

Networks are built by mediators, who manage to “recruit” other actors inside the net, which is possible only if the former are able to make their interests in accordance with the latter’s ones. That is, recruiting a new member for the network implies “translating” his own interests into the sought member’s one, so that the latter will naturally accept to be part of this net. *Translation* is both a semiotic process and a transformation of what this semiotics refers to, as far as compromises are necessary to make various interests compatible. For example, Bruno Latour explains how Pasteur was obliged to alter many projects in order to develop his anti-diphthery vaccine. In a first version, physicians considered the vaccine as a thread because

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<sup>2</sup> (LATOUR, 2005)

<sup>3</sup> (LATOUR, 2006b)

<sup>4</sup> (LATOUR, 2004)

it was supposed to be a substitute for doctors. As soon as Pasteur added serum to the vaccine, he gave a more valuable role (and source of revenue) to general practitioners, so that his innovation became a widespread success (LATOURE, 2001). ANT users frequently visualize the progress of translations through the so-called “front line” of a project, that is the boundaries of project that is moving in the two-dimensional space of the nature of the project (dimension 1) and the actors it manages to recruit (dimension 2). In the latter example with Pasteurs’s anti-diphtheric device, this front line shows that is not possible to recruit reluctant actors without modifying – as minor as these modifications may be - the nature of the project (see fig. 1 below)

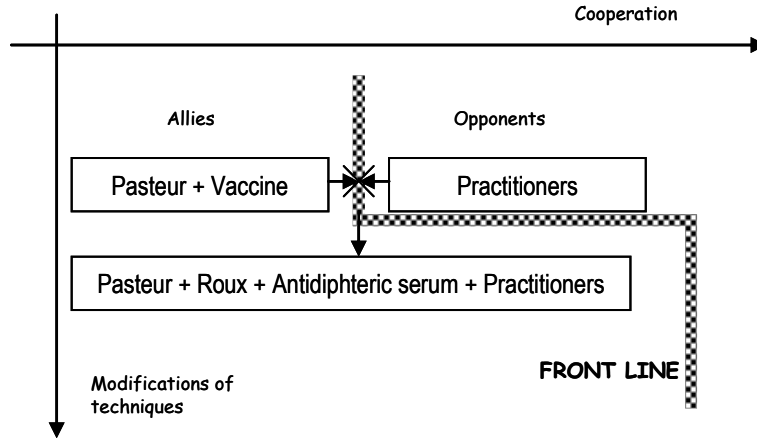


Fig. 1: the front line of the “anti-diphtheric vaccine project” of Pasteur [translated from (LATOUR, 2001)].

On the one hand, translation alters (be this alteration only reduction / abstraction), but on the other hand, translation preserves. Latour explains modernity by the “complication” that information storage allows. Administration, written law, science handbooks, and other fixed symbolic tracks produced by modern societies make every one member of power networks, in which he (she) knows precisely what to do and not to do. Without circulation of all these strings of symbols (ANT call them “scripts”), people would have to perform social structure and scientific knowledge at any moment with a high level of incertitude, which would drastically restrict the level of specialization of human activities. STRUM & LATOUR (2006) establish a continuum of social “complication” from baboon societies to industrial human societies, inside which every step of modernization is correlated to new capabilities of information storage and new extents of scripts circulations. In particular, metrological networks (clocks, measuring instruments, accounting, statistics ...) play a vital role in the maintenance of our ability to perform elaborated collective activities related to our technologies.

That is why “translation” may be the key issue to study philanthropic projects that are both sponsored by a French firm and implemented in a very distant, foreign and not industrialized society. Whereas firm’s managers are used to deal with highly precise metrological networks supported by accounting, Indian villages are still embedded in oral

culture and a set of social regulations that are at the same time less complicate and more complex than European industrial ones. Thus project management may appear here as an attempt to connect two very different types of actor networks through the circulation of metrological scripts (accounting) that are not designed for use in one of these two networks. From ANT point of view, the key issue is not any “civilization shock” between industrialized Europe and rural India, but:

- on the one hand, the ability of countrymen to translate their complex needs into the complicate metrological expectation of industrialized sponsors,
- on the other hand, the information bubble that firm managers could develop if they are too confident in the power offered by project management tools. This would make them take decisions that do not produce the expected impact for populations, because the performative effects they are used to in a fully industrialized environment do not happen when connected to heterogeneous actor sub-networks.

Through such a lens, one may consider transparency and governance as virtuous concerns as well as noxious illusions of power and indicator’s fetishism.

## **2. THE « TSUNAMI PROJECT » AND ITS FRONT LINE : TRANSPARENCY TROUGH TRANSLATION AND TRAHISON**

Few days after the tsunami tragedy (December 2004), the superstore owners of a major French retailing group decide to launch solidarity operation. Each client passing through store cash registers is going to offer one euro for victim’s rescue, whereas store owner are going to supplement each euro donated by clients with one euro coming from their own cash. Within two weeks the group collect € 2,6 million and create a stirring committee to allocate money and exert governance of projects that are supposed to last 3 to 5 years. Project top management is attributed to a French federation of NGOs, from which two leaders become members of the steering committee. Most of the projects are going to be implemented in South-eastern India, where the Group has for years established relationships with sub-contractants<sup>5</sup>. Moreover, the French Federation of NGOs, which is specialized in childhood

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<sup>5</sup> That is very common when firms do sponsorship related to environmental and social responsibility (GILORMINI, 2008)

protection, has already conducted former projects in partnership with the French retailing group and local NGO partners. The role of the steering committee consists in confirming the launch of projects, scrutinizing the consistency of their aims and realization, and re-allocating funds to new projects or from one project to another one. The project top manager accounts for the progress of projects and fund use, on the basis of inspections and reports that he periodically receives from local NGOs that operate the projects. He also prepares and accompanies the annual in the field inspections of the steering committee.

### **Methodology**

This research has been conducted through reports study and semi-directed interviews that took place as well in India as in Europe, within one year. Detailed list of interviews and observations is at disposal in *Appendix 1*. We designed data collection to track the metrological and qualitative scripts by which the projects are managed and governed, from distant beneficiaries up to the top governance of the “tsunami” initiative. The field of the study was restricted to a bundle of Tamil Nadu (South-eastern India) projects (Sri Lanka and Thailand areas were not investigated), for research resources reasons. Interviews inside villages were conducted through Tamil-English interpreters belonging to local NGOs and we take this bias into account. According to Martha Feldman’s scheme (FELDMAN, 2003) we used ANT for organizational studies by scoping ostensive, performative and artefact aspect of practices. Concerning the latter aspect, we particularly scrutinized the processes of inscription and de-scription in the sense of AKRICH & LATOUR (1991), and asked steering committee members questions concerning the governance in its extended definition (PESQUEUX, 2007: 26).

### **Research Results**

Retrospectively, it appears that the implementation of the local projects was quite fast (within the 6 months following tsunami) if we take into consideration the usual temporality of local NGOs that are used to long term work (local NGO interviews). The French project top manager has played a vital role in the “recruiting” process, thanks to his relationships formerly established with NGO. He was the principal “translator” in the sense of ANT, who managed to make equivalent the concerns of multiple actors (human actors as well as not human actors like institutions or tools):

- French superstores group who want funds to be dedicated only to tsunami victims, because philanthropy deontology obliges them to use money exactly for the purpose that was announced to donators



- Many emergency NGOs<sup>6</sup> that firstly come without coordination in the field and draw quickly the boundaries of what money will not be used for by sustainability oriented NGO's
- Local NGOs who want to scope the most deprived populations, precisely where government aid, casts solidarity and humanitarian "rush" are not present.
- European and Indian federal governance levels of these NGOs, who have to respect their own aims, their own official values, their charts, sometimes their *Weltanschauung* as exposed by KILBY (2006) in his study of 15 Indian NGOs.
- A French NGO Federation that its deontology allows only to take care on children
- Countrymen that belong to complex local social regulations, among which strong communitarian links within the village, particularly performed through the meetings of the official village elected council the so-called *Panchayat*, without whom nothing can happen
- Banks whom government allocates some credit lines exclusively for microfinance purpose on condition that they are conducted within village "self help groups"
- Nature making bad surprises during the projects, like water flow in building lands or disturbed fish mating
- Other not human actors<sup>7</sup> which play a vital role in the accountability of the project : fish bowl, solar dryer, village accounting copy book, etc.

The "front line" of the project extends very quickly at the beginning, from aid of children exposed to abuse risk, to widows with children help, then to rehabilitating whole families of deprived tribal groups as Irulas, etc, as exposed in *Appendix 2*. Nevertheless, as we are going to establish it below, this large-scale stability does not exclude permanent minor moves and adjustment of the front line. Observing some uneasiness concerning cross-cultural reporting, we discover that fraud obsession creates paradoxical "transparency" effects in spite of which the steering committee seems to have remained relatively lucid concerning projects impact.

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<sup>6</sup> By emergency NGO we mean an NGO that is focused on emergency situations like wars or famines or earthquakes . In this case NGO members are nutritionists, doctors, firemen, etc. After a short mission in the field such NGO members leave the operations field . By sustainability oriented NGO we mean an Organization whose members remain in the field for years and act, independently from any catastrophe, in the sense of developing deprived populations. NGO members are educators, teachers, agronomists, etc.

<sup>7</sup> Actor Network Theory calls such tools "not human actors" in so far as they contribute to the networking of remote realities (like European managers) and local realities (like Indian widows and fish selling).

### **Uneasiness with reporting: fraud obsession vs. search for efficiency**

Interviews show that European managers and “governors” fill quite ill at ease with local reports. At the beginning, the top project leader had to insist to obtain written tracks: “They would have only made oral reports”. During the first semesters, reports were “full of useless details” and lacked crucial information expected by the European size. Examination of the successive narrative and financial reports reveals continuous enrichment of report with figures and diverse listings, but there is hardly any analysis or contextual explanation. For example, tuition and rescue action for village people that were living together in shelters shortly after tsunami is reported in listing forms showing esoteric disease nouns with people’s first names. Without any supplementary analysis, such data are valueless for the top project manager. However, that is what he received after having asked for more details about this particular project and retrospectively, with hindsight on many similar cases during the project, he thinks that, in general, Indian interlocutors are “listings addicted”.

On the contrary, but this occurs only with one local NGO officer, some reports may be quite long and detailed. But their structure looks quite inappropriate for the European pilot, as far as they mainly consist in long figure series, followed by some very “naïve” true stories about victims and the benefit they personally received thanks to aid. For example, it is possible to read the really moving and stirring story of a grandmother bringing up herself a 9-years old grand daughter who can afford school fee and school uniform, thanks to a bread cooking business whose cooking material the NGO paid for, with very cute pictures of the characters (and the breads) of this true story. The more recent the reports are, the more accurate figures there are about the number of helped children, of people attending each self-help group education meeting, showing a growing importance of quantitative data inside reports. Nevertheless, there is still neither any second-degree content in reports, like analysis of strength and weaknesses of the project, nor any search for permanent features or efficiency patterns. That looks quite surprising if we consider the level of responsibility of the local NGO managers who wrote the reports.

At the steering committee level, budgets and broad analytic sections (corresponding to the nature of help delivered to villages) are consolidated in order to measure gaps between budget and realization. Reallocations of funds are the main decision taken. But these decisions do not take reporting figures as the only criteria. They also are based on qualitative knowledge and feelings that members of the steering committee have collected when going

themselves into the Indian villages for inspection. Members of the committee think they cannot exert any appropriate governance without periodical direct contact, because the key issue is, from their point of view, not transparency but confidence. Confidence is beyond a vain ambition of absolute transparency: “there is a point where you must stop asking questions, you must stop trying to grasp [unreachable reality]” (interview).

A more precise look at some project, for example education delivery for widows to launch own fish-selling business, may give us insight on the vanity of exhaustive reporting. In one village named “Anichakuppam”, self-help groups of widows are educated and accompanied in microcredit. Being widows, these women were rejected by local community and could not afford scholarship for their children after tsunami. Launching any trade business was not possible because of such a lack of fund that they even could not buy their first stock of fish to begin business. NGO n°1 helped them building a self help group in order to get working capital through microcredit at a local bank. Thanks to this, widows have become fish sellers on Pondichéry market and offer better life conditions and scholarship to children (which is compatible with French NGO Federation official aims). This is supposed to prevent the latter from abuse, which is the aim of NGO n°1.

From seashore to the market it is possible to see directly this business happen, as well as to get narratives from the widows describing their business. If we reconstruct the cash flows that support as well NGO’s help and fish business, two characteristics appear (See diagram on Appendix 3). Firstly, fraud looks very unlikely, as far as every cash transfer from NGO to widows is controlled by banks and every microcredit fund is registered in self-help group copy books that every body can check (as we did). No loss of fund through corruption seems possible. Secondly, one cash flow and one cash cycle exist separately: on the one hand, there is cash flow from France to local NGO n°1, which pays self-help group education, and on the other hand, there is the endogenous cash cycle of fish selling business, that microcredit made only possible to begin by the furniture of initial working capital. The only source of “deviation” would be the link between both cash circuits, which is the efficiency of the education that social workers deliver to each self-help group so that the latter be able to launch business. As transponders from one circuit to another, social workers are the key link in the actor-network, connecting French donators and helped Indian widows.

From this point of view, the design of the local NGO reports received in Europe looks no more strange but quite reasonable: lists of meeting members and self help groups margins are the optimal “scripts” that a distant pilot could have at disposal, in order to measure quantitatively the quality of transmissions from donators cash flow to fish selling cash cycle.

Local NGO managers have chosen the best way of giving the proof that there is no fraud in the use of donators' fund. We can now re-interpret the uneasiness created by reporting in terms of "translations". Facing European cash providers that seek for quantitative look on resources expenditures and control management by gaps, local NGOs try to translate their activity into what they think to be the key concern of the formers: the fraud, a well-known endemic plague in India. In order to reach this finality, they fill the only script gap between donators and beneficiaries by figures quantifying the qualitative connexion between both cash circuits, and as such re-establish the script connectivity of the actor-network (we have symbolized this script connection by drawing gears on *Appendix 3* diagram).

A "translation tragedy" consists in the fact that, from (European members) governance point of view, the key issue is no more fraud, but efficiency and organizational learning. What they would like to know is at which level their help affects the children's life quality and development. If we map the scripts that converge to the stirring committee (see *Appendix 4*), we can note that this computing centre does not focus at the metric delivered by local NGOs, but tries to connect, for each project, consolidated budgets and consolidated expenses, with hindsight provided by in the field inspections, which looks both compulsory and daring.

### **Institutionalization from micro to meso level: Transparency is opacity**

However, search for transparency looks even more vain if we try to compare what these widows actually do (performative aspect) with what is shown to the project governance (ostensive aspect), through intermediate "scripts" or artefacts. Although fish selling margins are accounted in the village and consolidated inside narrative reports, what is accounted for is not fish and its real margin, but a central non human actor: the bowl in which widows measure their purchase and store it. Fishermen sell indeed fish by bids that women make to by bowls of mixed fish. The result of the bid is the purchase price, which is accounted on the self-help group copy book that banks look at. Then the accounted margin is calculated as a fixed percentage of the purchase price, which means that accounted margins vary only according to the quantity of fish and the result of the bids, so that the metrology of this trade is based on bowls. However, what widows sell is fish, not bowl. They explained us that, after having bought it from fishermen, they spent some time to sort out every fish according to its species and size, in order to sell it in detail at maximum price. That means that nobody but herself knows the actual cash got by each woman when she sells fish, so that the actual margin is usually higher than what is accounted. Why do widows in-script bowls and not fish

? Many reasons are likely: perhaps they want to build confidence with bank through smooth margins, perhaps they want to maintain solidarity inside the self-help group by the avoidance of any profit difference among them.

Anyway, this fish-selling case illustrates the extent to which transparency is at the same time opacity (see fig. 2 below).

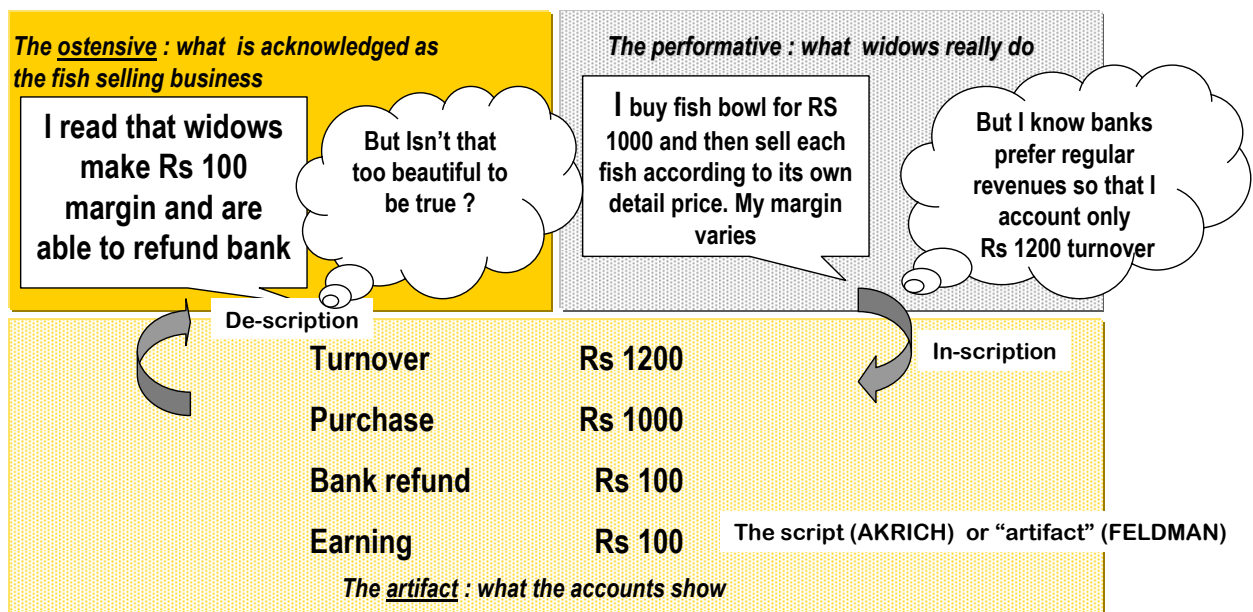


Fig.2: Transparency is opacity: institutionalization through translation / "trahison" phenomenon

Performative aspect: widows translate fish into bowl when they account daily business. Artefact : this in-scription is transmitted to European actors. Ostensive aspect: the de-scription of the accounts leads to believe that widows earn Rs 100 margin for Rs 1000 purchase, in contradiction with what really happens (but this may not be known by anybody). The consistency of "bowl metrology" warrants that nobody could ever contest the accounts, so that a total transparency effect is institutionalized. The magic operation that allows to produce transparency through opacity is what makes networking possible: translation.

Finally, the attitude of the steering committee proves to be quite wise: making regular inspections and trying to understand aid mechanism better than lists of figures, is all the more relevant since accounting, as institutionalization of economical micro-events, is as well a measure as a construction of reality.

### CONCLUSION

Local NGO-managers explained us that self-help groups and local NGO were promoted by Rajiv Gandhi because he had noticed that, among Rs 100 allocated by the government for deprived populations, only Rs 13 reached the final welfare recipient. At a large scale, the studied project illustrates the liberal governance phenomenon exposed by PESQUEUX (2007), in which states give up more and more sovereignty to NGOs, according to the never contested principle of efficiency.

At smaller scale, when we compare mesoscopic level (actor network dynamics) with microscopic level (what widows actually do), another aspect of liberalism appears. We discover that power is efficient if the centre (here: the steering committee) gives up total transparency and accepts a certain degree of latitude and ignorance of micro-events occurring at the operating level. Here we confirm a theoretical result discovered by Michel Foucault decades ago: management control, as a product of liberal “governmentality”, is more efficient if performed as *security* mechanism in the sense of Michel Foucault (FOUCAULT, 2004a) than as “*discipline*” tool (*ibid.*). Whereas a “discipline” mechanism is based on keeping a constant and suspicious watch over the people and what they do, “security mechanism” are based on confidence in self regulation and consist only in discontinuous and periodic controls. In the case we studied, security mechanism both relies on and is limited by the irreducible phenomenon of *translation*.

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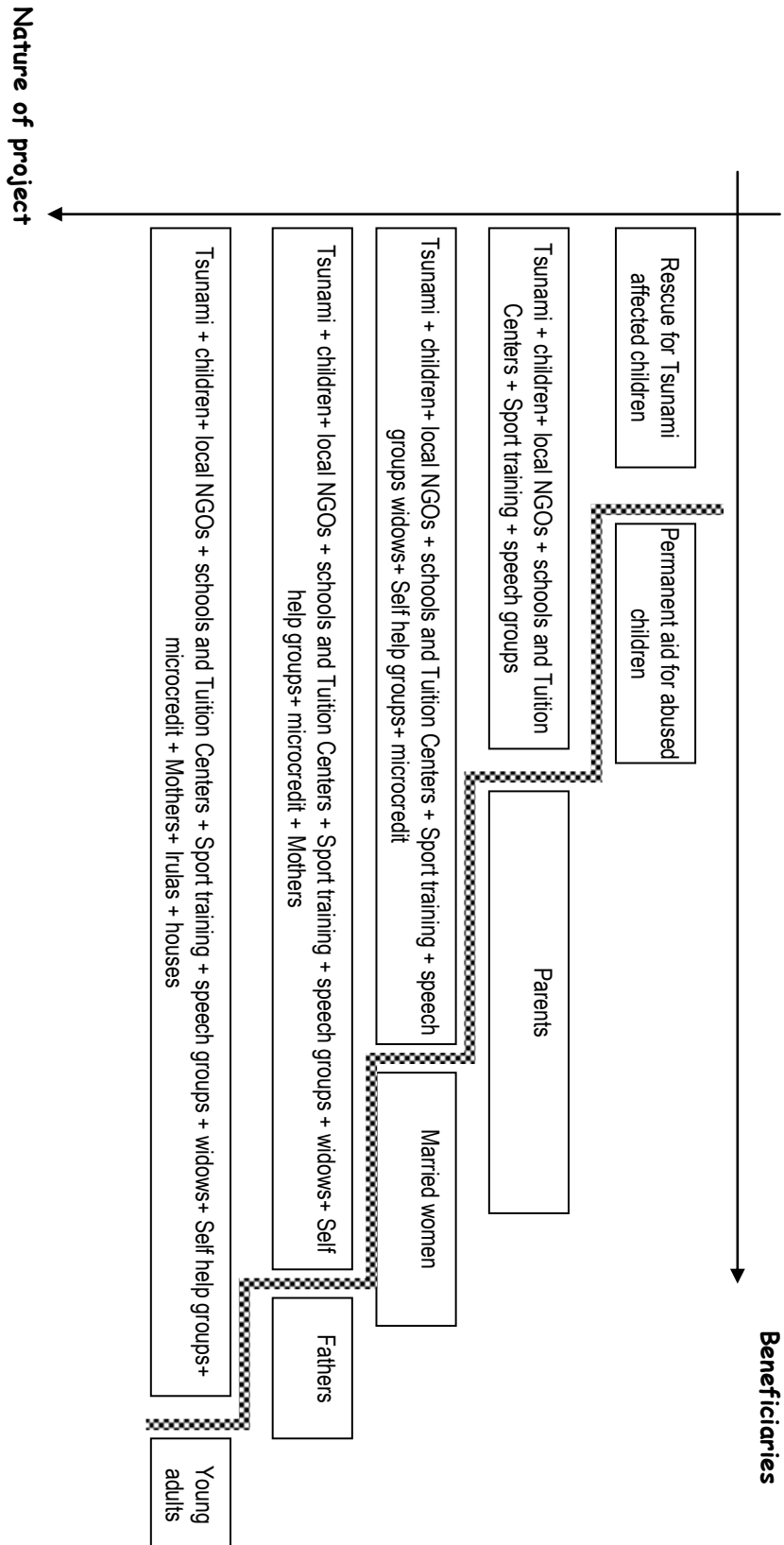
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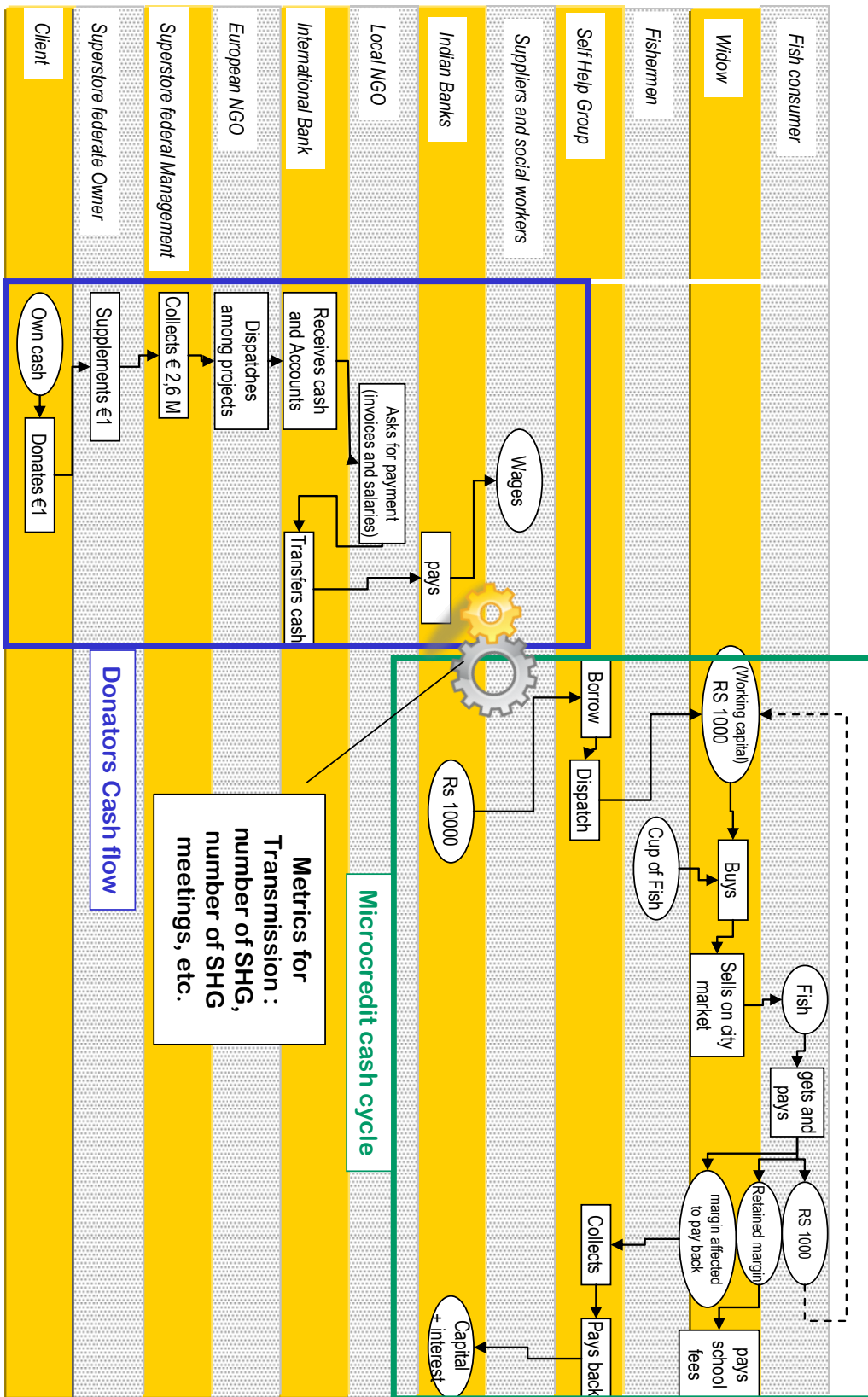
**APPENDIX 1 : RESEARCH SETTINGS**

	Action	Person	Place	Duration (hours)	Date
<b>Europe</b>	Individual interviews	NGO Project leader	Paris	2	17/11/2008
		Superstore Owner	Blois (France)	2	12/11/2008
		NGO Project leader	Paris	2	03/10/2008
		NGO Project leader	Paris	2	17/06/ 2008
		NGO Project leader	Paris	2	05/06/ 2008
		NGO Project leader	Paris	2	17/04/2008
	Collective interviews	-General Secretary of Lateral NGO -Manager for Asia	Bruxelles	3	29 /10/2008
<b>India</b>	Individual interviews	Local NGO n°1 Manager	Pondichery (India) NGO office	4	07/07/2008
		Local NGO n°2 Coordinator	Village Tuition Center New Tsunami Nagel Suburb of Pondichéry	3	08/07/2008
	Collective interviews	Local NGO n°1 Members (child and human animators)	Pondichéry NGO Office	1	07/07/2008
		Local NGO n°2 Managers and Board Members - Vice-president - Coordinator - Chief executiv	Pondichéry NGO Office	3	09/07/2008
		Observations	Local NGO n°1 Coordinator	Anichakuppam Suburb of Pondichéry	1
		Local NGO n°2 Members (child and human animators)	Pachiyankuppam Suburb of Pondichéry	1	08/07/2008
		Local NGO n°2 Coordinator	Devanampattinam Suburb of Pondichéry	1	08/07/2008
		Local NGO n°1 Members (child and human animators)	Pondichéry	0,5	10/07/2008
		Local NGO n°3 Helped village	Sivanpedaiveedhi Suburb of Chennai	1	11/07/2008
		Local NGO n°3 Helped village and school	Sadayankuppam Suburb of Chennai	0,5	11/07/2008
		Local NGO n°3 Helped village	Thadavukarakuppam Suburb of Chennai	0,5	11/07/2008

Appendix 2 : The “Front Line” of “Tsunami” projects portfolio



Appendix 3: How local NGO try to articulate French donator's cash flow and Indian widows' fish selling cash cycle



Appendix 4: Cash flows and reporting script paths

