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Financial Reporting Lags in the Non-profit Sector: An Empirical Analysis

Anne-Mie Reheul, Tom Caneghem and Sandra Verbruggen. VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations, volume 25, number 2, pages 352-377, April 2014.

<http://www.ingentaconnect.com/content/klu/volu/2014/00000025/00000002/art00004>

Abstract excerpted from the URL cited above: "We examine financial reporting lags among a large sample of Belgian non-profit organizations (NPOs). Doing so, we add to the literature on financial reporting and accountability in the non-profit sector. Next to drivers of the financial reporting lag that have been identified in prior studies based on private firms (e.g., delaying the disclosure of bad news), we find that the way of funding the NPO (i.e., reliance upon donations and/or grants) and its specific area of activity are significantly related to the financial reporting lag. Our results also suggest that important changes in accounting regulation significantly delay the financial reporting process. Importantly, we note that 17.2 % of the sample organizations do not file their financial statements within the legal time span."

Le développement économique communautaire et la cohésion sociale à Montréal : une recherche partenariale sur l'apport des CDEC

Juan-Luis Klein et Pierre Morrisette. Les Cahiers du CRISES, Collection Études théoriques, ET1303, novembre 2013.

http://crises.uqam.ca/upload/files/publications/etudes-theoriques/Cahier_CRISES_ET1303.pdf

Résumé issu de l'URL ci-haut: « Dans ce texte, nous présentons une synthèse des premiers résultats d'une recherche sur le rôle des Corporations de développement économique communautaire (CDEC) dans la construction de la cohésion sociale à Montréal. En premier lieu, nous nous référerons à la place du mouvement communautaire dans le développement économique de Montréal dans le cadre du « modèle québécois ». En deuxième lieu, nous aborderons d'une façon plus ciblée la question de la cohésion sociale. En troisième lieu, nous présenterons les bases théoriques et conceptuelles sur lesquelles s'appuie la recherche. En quatrième lieu, nous présenterons la méthodologie. En cinquième lieu, nous présenterons les résultats de la recherche en nous référant à la signification de la cohésion sociale pour les CDEC. Nous y aborderons l'importance que représente la cohésion sociale dans l'agir collectif des CDEC, notamment en ce qui concerne son modèle organisationnel. Pour terminer, en conclusion, nous dégagerons le rôle d'intermédiaires et de médiateurs que jouent les CDEC sur leur territoire comme étant les principales fonctions leur assurant un rôle dans la construction de la cohésion sociale. »

Community and Cooperation: The Evolution of Cooperatives Towards New Models of Citizens' Democratic Participation in Public Services Provision

Pier Angelo Mori. *Euricse Working Paper, No. 63/14, 304 pages, February 2014.*

http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2390748

Abstract excerpted from the URL cited above: "The community cooperatives that are spreading today in many parts of the world are the arrival point of an evolutionary process which has seen the progressive shift of cooperatives' focus from specific social and professional groups to society as a whole. This evolution is marked by two changes. The first was at the turn of the 19th century when there made their appearance the first community cooperatives which catered to the needs of a whole community. Among them were electric cooperatives, cooperative banks and some kinds of agricultural cooperatives. A further development relevant to the evolution of community cooperatives occurred towards the end of the last century with the enlargement of cooperatives' aims to embrace society's benefit. From this process there emerge in total four categories of cooperatives which taken together constitute a complete classification of the cooperative universe. New community cooperatives are the off-springs of the old ones but the picture is rather confused. The term itself is relatively new and similar institutions are named differently at different times. Moreover, though having a few basic features in common, they differ much from one another and from the old ones. To take care of this we elaborate a concept of community cooperative consistent with its evolution and the classification of cooperatives we have identified. Basic elements of the concept are community goods, territory and citizenship, which are discussed extensively with reference to concrete cases. We then discuss in what new community cooperatives differ from old ones. The paper closes with a discussion of their future prospects."

ÉVALUATION

Evaluation methods / Métodos de evaluación

Impacto socioeconómico de las empresas de Economía Social en España. Una valoración cuantitativa de sus efectos sobre la cohesión social

Rosa B. Castro Núñez, Rosa Santero Sánchez, M^a Isabel Martínez Martín y Nuria Guilló Rodríguez. *CIRIEC-España, Revista de Economía Pública, Social y Cooperativa, número 79, páginas 35-58, diciembre 2013.*

http://www.ciriec-revistaeconomia.es/banco/CIRIEC_7902_Castro_et_al.pdf

Resumen proveniente del artículo: "Una correcta medición del impacto que la Economía Social tiene sobre el conjunto de la sociedad resulta crucial para su valoración a nivel político, económico y social. La aportación de sus valores intrínsecos y diferenciadores supera el ámbito económico y se adentra en el concepto de utilidad social, vinculado a los "principios orientadores" propios de estas empresas. En este artículo se realiza una medición cuantitativa y una valoración monetaria de los efectos diferenciadores de las empresas de Economía Social que permite estimar el impacto de su actividad sobre la cohesión social en España. Los resultados indican que el beneficio total que estas empresas aportaron en el año 2009 a la cohesión social fue de más de 3.400 millones de euros, siendo sus principales beneficiarios los/as trabajadores/as de sus empresas, que recibieron 2.260 millones de euros anuales en rentas salariales netas."

The Role of Blended Value Accounting in the Evaluation of Socio-Economic Impact of Social Enterprises

Giacomo Manetti. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations, volume 25, issue 2, pages 443-464, April 2014.*

http://link.springer.com/article/10.1007/s11266-012-9346-1?wt_mc=alerts.TOCjournals

Abstract excerpted from the URL cited above: "Social enterprise has become a key phenomenon in providing public services in many developed countries. The debate on the evaluation of the socio-economic impact generated by this kind of organization has gone hand in hand with the growth of social entrepreneurship. This study provides an exploratory analysis of the emerging practice of measuring the socio-economic impact of social enterprises using the theoretic construct called "Blended Value Accounting" (BVA). Among the models and tools proposed by BVA, we examine in particular the Social Return on Investment (SROI)—an instrument of causal contribution analysis—conducting a literature review on its application to the evaluation of socio-economic impact of social enterprises and on its implications for BVA. Finally, we reach a conclusion as to the role that these tools of mixed accounting and assessment might play—particularly the one examined—with respect to the positivist, critical, and interpretative theories of accounting, thus identifying the areas for further research."

Evaluation Logics in the Third Sector

Matthew Hall. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, volume 25, issue 2, pages 307-336, April 2014.

http://link.springer.com/article/10.1007/s11266-012-9339-0?wt_mc=alerts.TOCjournals

Abstract excerpted from the URL cited above: "In this paper I provide a preliminary sketch of the types of logics of evaluation in the third sector. I begin by tracing the ideals that are evident in three well-articulated yet quite different third sector evaluation practices: the logical framework, most significant change stories, and social return on investment. Drawing on this analysis, I then tentatively outline three logics of evaluation: a scientific evaluation logic (systematic observation, observable and measurable evidence, objective and robust experimental procedures), a bureaucratic evaluation logic (complex, step-by-step procedures, analysis of intended objectives), and a learning evaluation logic (openness to change, wide range of perspectives, lay rather than professional expertise). These logics draw attention to differing conceptions of knowledge and expertise and their resource implications, and have important consequences for the professional status of the practitioners, consultants, and policy makers that contribute to and/or are involved in evaluations in third sector organizations."

GESTION

Management / Gestión

Do Nonprofits Treat Their Employees Differently? Incentive Pay and Health Benefits

Xinxiang Chen, Ting Ren and David Knoke. *Nonprofit Management and Leadership*, volume 24, issue 3, pages 285-306, Spring 2014.

<http://onlinelibrary.wiley.com/doi/10.1002/nml.21093/abstract>

Abstract excerpted from the URL cited above: "We examine how nonprofit, public, and for-profit establishments vary in the provision of health benefits and insurance and performance-based incentives using the 2002 National Organization Survey of establishments in the United States. We found that in comparison to for-profit firms, both nonprofit and public organizations are less likely to use performance-based incentives, although they provide their employees with better health benefits and insurance. Sectoral differences in the provision of health benefits and insurance and use of performance-based incentives persist after controlling for correlates of sector that predict these outcomes, including establishment size, independence of establishment, market competition, establishment age, and unionization. We also found trade-offs between the provision of health benefits and insurance and use of performance-based incentives. Our results are generally consistent with the prediction from agency theory and also consistent with a view that public and nonprofit organizations are more concerned with the well-being of their employees."

El efecto de la crisis en dos sectores importantes de cooperativas valencianas. Similitudes y diferencias con sus homólogas en las sociedades de capital

Eliseo Fernández Daza y Remedios Ramón Dangla. *CIRIEC-España, Revista de Economía Pública, Social y Cooperativa*, número 79, páginas 219-242, diciembre 2013.

http://www.ciriec-revistaeconomia.es/banco/CIRIEC_7909_Fdez_y_Ramon.pdf

Resumen proveniente del artículo: "El objetivo del presente trabajo es analizar dos de los subsectores más representativos en el ámbito de las cooperativas en la Comunidad Valenciana por su importancia económica, tradición e impacto en el desarrollo local CNAE 01: "Agricultura, Ganadería, caza y servicios relacionados con las mismas" y CNAE 46: "Comercio al por mayor e intermediarios de comercios, excepto de vehículos de motor y motocicletas". En nuestro análisis utilizamos, fundamentalmente, la Base de Datos Sistema de Análisis de Balances Ibéricos (SABI). Con el estudio de esta muestra se pretende conocer el comportamiento y evolución empresarial, tanto de cooperativas como de sus homólogas en la economía capitalista, desde antes de iniciarse la crisis en 2006 hasta su profundización en 2011. Para ello, aplicamos diferentes indicadores económicos y financieros a la muestra y observamos la conducta de los diferentes grupos de empresas."

Considering competition strategies in sport tourism networks: a look at the nonprofit nautical sports clubs on the northern coast of France

Su Lorgnier. European Sport Management Quarterly, volume 14, issue 1, pages 87-109, January 2014.

<http://www.ingentaconnect.com/content/routledg/esmq/2014/00000014/00000001/art00006>

Abstract excerpted from the URL cited above: “Research question: Value co-creations from business to business are rarely studied. However, this type of value co-creation is essential to better understand sport tourism networks. With this article, we propose to study co-competition strategies, i.e., a mix of competition and cooperation among organizations. Previous research in sport management has revealed that nonprofits rely greatly on interorganizational relationships to subsist and to grow. However, there is a need to better understand the parameters of co-competition strategies among nonprofits, or with for-profit and/or public corporations in the sport tourism industry, in order to comprehend how value is created at the network level. Our review of the literature led us to organize these parameters by nature and complexity of co-competition. Research method: an in-depth qualitative approach of seven nonprofits, three public corporations, and one for-profit organization from the northern coast of France was used for the study. Results and findings: the authors propose a taxonomy of six co-competition strategies used by the nonprofits (event-related co-competition, vertical integration with co-optation by a public corporation, vertical integration without co-optation by a public corporation, vertical integration without co-optation by a for-profit, horizontal multisport integration among nonprofits, and horizontal multilocation integration among nonprofits). Value co-creations and risks of value destruction displayed by the strategies observed are discussed. Implications: the paper extends findings in co-competition from the goods industry to the service industry. It also discusses cross-sector relationships and value destruction, topics which are rarely studied.”

Determinants of Innovative Behaviour in Flemish Nonprofit Organizations: An empirical research

Bram Verschuere, Eline Beddeleem and Dries Verlet. Public Management Review, volume 16, number 2, pages 173-198, February 2014.

http://www.ingentaconnect.com/search/article?option1=tk&value1=nonprofit&sortDescending=true&sortField=prim_publicationDate&pageSize=50&index=17

Abstract excerpted from the URL cited above: “Faced with an increasingly challenging environment, nonprofit organizations (NPOs) must behave innovatively and act in a result- or performance-oriented manner. In this article, we explore the extent to which NPOs behave innovatively (in their management and service delivery), and the factors that determine this innovative behaviour. We conducted our research in the main subsectors of the Flemish nonprofit sector (education, welfare, health and the socio-cultural sector). The results presented here are based on a survey of 170 NPO managers. We found that the organizations within our sample claim that innovations occur to a fairly large extent. We have, however, discovered differences in innovative behaviour between subsectors. In addition, we found that there are many forces at work when trying to explain innovative behaviour in NPOs and different forms of innovative behaviour also seem to have different explanations.”

Understanding the Compensation of Nonprofit Executive Directors: Examining the Influence of Performance and Organizational Characteristics

Nathan Grasse, Trenton Davis and Douglas Ihrke. Nonprofit Management and Leadership, volume 24, issue 3, pages 377-398, Spring 2014.

<http://onlinelibrary.wiley.com/doi/10.1002/nml.21099/abstract>

Abstract excerpted from the URL cited above: “In this study we aimed to provide a better understanding of executive compensation in nonprofit organizations. We examined factors including organizational size, market, subsector, organizational type, staffing level, and organizational performance as potential influences driving variation across the nonprofit sector. The models utilize data on the population of nonprofit organizations required to file Form 990 returns with the Internal Revenue Service in order to broadly examine compensation. The results indicate associations between various measures of performance and compensation in nonprofit organizations and also suggest that different types of nonprofits may be sensitive to different measures of performance.”

Cooperative Attitudes Among Workers of Social Cooperatives: Evidence from an Artefactual Field Experiment

Luigi Mittone and Matteo Ploner. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations* (Article In Press).

[http://www.scopus.com/record/display.url?eid=2-s2.0-](http://www.scopus.com/record/display.url?eid=2-s2.0-84894372799&origin=SingleRecordEmailAlert&txGid=3DF66EFBA5E7F38FBF5E23A1CB03D1D6.fM4vPBipdL1BpirDq5Cw%3a1)

[84894372799&origin=SingleRecordEmailAlert&txGid=3DF66EFBA5E7F38FBF5E23A1CB03D1D6.fM4vPBipdL1BpirDq5Cw%3a1](http://www.scopus.com/record/display.url?eid=2-s2.0-84894372799&origin=SingleRecordEmailAlert&txGid=3DF66EFBA5E7F38FBF5E23A1CB03D1D6.fM4vPBipdL1BpirDq5Cw%3a1)

Abstract excerpted from the URL cited above: “We investigate cooperative attitudes among workers of nonprofit organizations by means of a novel empirical method combining experimental and survey data. Specifically, a two-player Prisoner's Dilemma game is attached to a nationwide survey of social cooperatives in Italy. We experimentally manipulate social proximity of those interacting in the Prisoner's Dilemma and the relative returns of mutual cooperation. We find that higher returns foster cooperation when social proximity of participants is low, while cooperation is not affected by a change in social proximity alone. Furthermore, social relations in the workplace and innate dispositional factors correlate with choices in the game. Our findings offer stimulating insights into the interplay between organizational features and workers' motivations.”

Spaces of hidden labor: migrant women and work in nonprofit organizations

Nina Martin. *Gender, Place and Culture: A Journal of Feminist Geography*, volume 21, issue 1, pages 17-34, January 2014.

<http://www.homelesshub.ca/resource/spaces-hidden-labor-migrant-women-and-work-nonprofit-organizations>

Abstract excerpted from the URL cited above: “Laboring in low-paid jobs with poor conditions, migrant women are some of the most vulnerable workers in the US labor market. These women often carry a disproportionate burden at home, expected to care for children and elderly relatives and maintain a stable and loving family. Given the weight of work and family obligations, migrant women workers often turn to community-based organizations for assistance with securing work, negotiating an abusive workplace situation, and making ends meet on low wages. Increasingly, organizations are recognizing the social reproduction concerns of migrant women. In crafting responses to this reality, much work is undertaken by staff members, clients, and volunteers that is hidden from the organizations' funders, from the clients' employers, and from official statistics. The objective of this article is to reveal how and why nonprofit organizations can act as a space for the hidden labor of social reproduction, as well as for economic development experiments that account for the needs of social reproduction. Hidden labor is conceptualized as filling gaps in the social safety net created by a neoliberalizing society. In addition, it is the argument of this article that social reproduction is being reframed as a collective endeavor within organizations, where the ethic of care is potentially transforming an insidious political-economic context into a source of strength and resiliency for migrant women. Based on semi-structured interviews and participant observation in an organization in Chicago, this article provides a review of hidden labor within the space of nonprofit organizations.”

Evidence-Based Management: Implications for Nonprofit Organizations

Anthony R. Kovner. *Nonprofit Management and Leadership*, volume 24, issue 3, pages 417-424, Spring 2014.

<http://onlinelibrary.wiley.com/doi/10.1002/nml.21097/abstract>

Abstract excerpted from the URL cited above: “The article reviews evidence-based management and its implications for practice and teaching. My focus is on strategic decision making in nonprofit organizations. Evidence-based management is a process that includes framing the question, finding evidence, assuring accuracy, applicability, and actionability of evidence until the evidence is the best available.”

INNOVATION SOCIALE

Social innovation / Innovación social

L'innovation sociale (livre)

Sous la direction de Juan-Luis Klein, Jean-Louis Laville et Frank Moulaert. Éditions Erès, Collection Sociologie économique, 246 pages, février 2014.

<http://www.editions-eres.com/parutions/societe/sociologie-economique/p3266-innovation-sociale-l-.htm>

Résumé issu de l'URL ci-haut : « Un manuel sur l'innovation sociale destiné à faire référence au plan national et international. Cet ouvrage se présente comme une introduction à l'innovation sociale. Il permet de situer en quoi la dimension sociale de l'innovation vient renouveler l'approche de ce concept. Il explique pourquoi la thématique de l'innovation sociale est apparue dans la période de mutations contemporaines à travers une discussion théorique et montre l'importance pratique qu'elle peut revêtir en s'appuyant sur des exemples de territoires (Flandre et Québec) comme de secteur (services sociaux). »

L'innovation sociale: les marches d'une construction théorique et pratique (livre)

Sous la direction de Benoît Lévesque, Jean-Marc Fontan et Juan-Luis Klein. Presses de l'université du Québec, Collection Innovation sociale, 474 pages, avril 2014.

<http://www.puq.ca/catalogue/livres/innovation-sociale-2572.html>

Résumé issu de l'URL ci-haut : « Il y a 30 ans, l'innovation n'était évoquée qu'au regard du concept d'innovation technologique, s'inscrivant dans une vision du monde qui privilégiait la croissance économique. Or la crise du mode de régulation fordiste, au début des années 1980, est venue ébranler ce modèle. Des organisations et des groupes ont expérimenté d'autres façons de produire de la richesse, et des chercheurs se sont intéressés à ces réagencements sociaux et aux nouvelles pratiques qui en ont découlé. C'est dans cet esprit que Benoît Lévesque et divers collaborateurs proches des milieux sociaux ont construit l'approche québécoise de l'innovation sociale, qui aujourd'hui fait école. Ce sont les différentes marches de cette trajectoire intellectuelle qui sont exposées dans ce livre, de l'émergence des innovations sociales jusqu'aux limites des transformations provoquées par celles-ci. Sont d'abord présentées les bases conceptuelles de l'innovation sociale, puis la façon dont celle-ci s'érige en acteur majeur de la transformation du modèle québécois. Des analyses plus circonscrites montrent l'utilité de cette approche qui intègre le social et l'économique, sans tomber dans une vision idéalisée. Enfin, l'ouvrage ouvre la voie au renouvellement de la réflexion sur l'innovation sociale, soulignant le besoin d'amorcer une nouvelle vague d'innovations pour contrer la crise actuelle qui affecte l'ensemble du système capitaliste. »

CONCEPTS ET DÉFINITIONS

Concepts and definitions / Conceptos y definiciones

Understanding the Social Economy and the Third Sector (book)

Simon Bridge, Brendan Murtagh and Ken O'Neill. Palgrave Macmillan, 304 pages, December 2013.

<http://us.macmillan.com/understandingthesocialeconomyandthethirdsector/SimonBridge>

Abstract excerpted from the URL cited above: "Understanding the Social Economy and the Third Sector fills a significant gap by bringing together a comprehensive range of topics in one resource. Students will gain a working knowledge of the social economy and social capital, illustrated by comparison with the private and public sectors and real-world examples."

AUTRES

Other / Otros

Defining the Content of Sustainability Reports in Nonprofit Organizations: Do Stakeholders Really Matter?

Giacomo Manetti and Simone Toccafondi. Journal of Nonprofit and Public Sector Marketing, volume 26, issue 1, pages 35-61, February 2014.

<http://www.tandfonline.com/doi/full/10.1080/10495142.2013.857498#.UxTc-U2PKUk>

Abstract excerpted from the URL cited above: “The aim of the article is to investigate the role of stakeholder engagement and participation in nonprofit organizations’ sustainability reporting, according to the literature on third sector and stakeholder theory. To verify the levels of involvement, the authors conducted an empirical survey, using content analysis, on a sample of 54 sustainability reports of nonprofit organizations included in the Global Reporting Initiative database as of September 1, 2012. In order to strengthen the results obtained from the content analysis, the authors shared their findings with the organizations of the sample. The survey showed that there were some criticisms regarding stakeholder participation in the targeted research field. These are considered in the conclusions. Questions for the future included whether stakeholder engagement is moving from being simply a way to consult and influence stakeholders to being an effective instrument for involving them in nonprofit organizations’ reporting and decision-making processes, through mutual commitment.”

Shifting back-changing organisational strategies in Dutch social housing

Nico Nieboer and Vincent Gruis. Journal of Housing and the Built Environment, volume 29, issue 1, pages 1-13, March 2014.

<http://www.ingentaconnect.com/content/klu/joho/2014/00000029/00000001/art00001>

Abstract excerpted from the URL cited above: “Since the financial liberalisation from the government in the late 1980s and the 1990s, Dutch housing associations have been very dynamic, embracing both commercial and social activities, becoming increasingly reliant and dependent on market circumstances and undergoing a large number of mergers. In recent years, the Dutch social housing sector has been under increased pressure due to the global financial crisis, increased levels of taxation and the national implementation of EU regulations on ‘Services of General Economic Interest’. It seems likely that factors like these have had an effect on the organisational strategies adopted by housing associations, but the nature and magnitude of these effects are not well known. This paper explores these effects through a survey among Dutch housing associations. The results of the survey were analysed using a social-commercial dimension and a ‘prospector’ – ‘defender’ dimension. Our analysis reveals that housing associations are focusing more on traditional social housing tasks and ‘defending’ strategies, implying some reversal of the developments that had occurred in recent decades.”

ACTES DE COLLOQUES

Conference papers / Publicaciones de eventos científicos

Transition vers la coopérative / Coopératives dans la transition

Conférence organisée par La Manufacture coopérative à l’Université Paris Diderot, lundi 9 décembre 2013.

<http://manufacture.coop/wp-content/uploads/2014/03/Actes-Colloque-Manucoop-2013.pdf>

ACTIVITÉS DE RECHERCHE ET DE FORMATION

Research and formation activities / Actividades de investigación y formación

- **Campus coopérative, école internationale d'été des jeunes créateurs de coopératives.** Organisé par L'Union Régionale des Scop de Poitou-Charentes. 30 juin au 12 juillet 2014, à Poitiers, France. Date limite pour soumission : **15 mai 2014.** (Rappel)
- **The three SE pillars: Social Entrepreneurship, Social Economy and Solidarity Economy.** 4th EMES International PhD Summer School organized by EMES International Research Network (EMES) and Western University of Timisoara. 29th June – 2nd July 2014, Timisoara, Romania. Deadline for submissions: **28th March, 2014.** (RECALL)

APPELS À CONTRIBUTIONS

Calls for contributions/ Convocatorias de artículos

- **Co-operative governance: A critical approach.** Special issue of the International Journal of Co-operative Management and Journal of Co-operative Accounting and Reporting. Deadline for submission: **March 31st, 2014.** (RECALL)
- **Civil Society and Third Sector in Latin America and the Caribbean.** Call for papers for a special issue of Voluntas. Deadline for submission: **April 1st, 2014.** (RECALL)
- **Evolving Sectoral Relationships: Global and Local Views.** ARNOVA's 43rd Annual Conference. November 20th -22nd, 2014, Denver, Colorado. Deadline for submission: **April 2nd, 2014.**
- **Routledge Handbook of Social and Sustainable Finance.** Call for Chapters. Deadline for submission: **April 20th, 2014.**
- **Innovations sociales, innovations économiques.** 34e Journées de l'Association d'économie sociale (l'AES). 11 et 12 septembre 2014, France. Date limite pour soumissions : **30 avril 2014.** (RECALL)
- **Les entreprises coopératives : expériences, défis et perspectives.** Colloque international « Les entreprises coopératives ». 24 et 25 octobre 2014, Agadir, Maroc. Date limite pour soumissions : **30 avril 2014.** (RAPPEL)
- **Resilience, Change and the Third Sector.** 12th Biennial Australian and New Zealand Third Sector Research Conference. 18th -20th November 2014, Otautahi/ Christchurch, New Zealand. Deadline for submission: **April 30th, 2014.** (RECALL)
- **"L'économie sociale en Amérique Latine".** Appel à communications pour un numéro spécial de la Revue internationale de l'économie sociale (RECMA), Date limite pour soumission : **01 juin 2014.**

ÉVÉNEMENTS À VENIR

Events / Eventos

- **Colloque étudiant 2014. La transformation sociale par l'innovation sociale.** 15^{ème} Colloque annuel des étudiants de cycles supérieurs du Centre de Recherche sur les Innovations Sociales (CRISES). **31 mars et 1^{er} avril 2014. Montréal, (QC), Canada.** (RECALL)
- **Constructing Alternatives: How can we organize for alternative social, economic, and ecological balance?** 5th Latin American and European Meeting on Organization Studies (LAEMOS). **April 2nd - 5th, 2014. Havana, Cuba.** (RECALL)
- **La transformation sociale par l'innovation sociale.** 4^{ème} Colloque International du Centre de Recherche sur les Innovations Sociales (CRISES). **3 et 4 avril 2014. Montréal, (QC), Canada.** (RECALL)
- **Intersections: Governance, Democracy, Accountability.** The third sector panel at Eighteenth Annual Conference of the International Research Society for Public Management (IRSPM) organized by the School of Public Policy and Administration of Carleton University in collaboration with the Canadian Association of Programs in Public Administration. **April 9th - 11th, 2014. Ottawa, Canada.** (RECALL)
- **Design social : Les nouvelles formes de convivialité.** Colloque international organisé par L'École Supérieure d'Art et de Design de Valenciennes. **10 et 11 avril 2014. Valenciennes, France.** (RECALL)
- **La recherche partenariale et le transfert de connaissances : Leçons et enjeux pour les entreprises collectives.** Colloque annuel 2014 du CIRIEC-Canada au 82^{ème} Congrès de l'ACFAS (12 au 16 mai 2014). **12 mai 2014. Montréal, Canada.** (RAPPEL)
- **L'innovation sociale et la Politique nationale de la recherche et de l'innovation.** 82^{ème} Congrès de l'ACFAS (12 au 16 mai 2014). **13 et 14 mai 2014. Montréal, Canada.** (RAPPEL)
- **Entrepreneuriat durable, social et solidaire / Entrepreneuriat collectif.** Un des thèmes des 5èmes Journées Georges Doriot pourtant sur l'« Entrepreneuriat et Société : de Nouveaux Enjeux ». organisées par HEC Paris, EM Normandie et ESG-UQAM. **15 et 16 mai 2014. Rabat, Maroc.** (RECALL)
- **"L'économie sociale et solidaire en coopérations".** XIV^o Rencontres du Réseau interuniversitaire de l'économie sociale et solidaire (RIUESS), **21-23 mai 2014. Lille, France.** (RECALL)
- **Nonprofits and the Social Economy, Pursuing Borders without Boundaries.** Seventh Annual Conference of the Association for Nonprofit and Social Economy Research (ANSER/ARES). **May 28th - 30th, 2014. Ontario, Canada.** (RECALL)
- **Innovative Collaboration for a complex world: Reaching across institutional divides.** 4th International Symposium on Cross Sector Social Interactions organized by Suffolk University. **May 29th and 30rd 2014. Boston, USA.** (RECALL)
- **Co-operatives in local and regional development.** International Co-operative Association Research Conference 2014. **June 25th -28th, 2014. Pula, Croatia.** (RECALL)
- **Civil Society and the Citizen.** The Eleventh International Conference of the International Society for Third Sector Research (ISTR). **July 22th - 25th, 2014. University of Muenster, Muenster, Germany.** (RECALL)
- **Rouen et sa région: un berceau de l'ESS?** Colloque international d'histoire. **2 et 3 octobre 2014. Rouen, France.** (RECALL)
- **2e édition du Sommet international des coopératives.** Organisé par le Mouvement Desjardins et l'Alliance coopérative internationale (ACI). **6 - 9 octobre 2014. Ville de Québec, Canada.** (RECALL)

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