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CORPORATE SOCIAL RESPONSIBILITY AND BUSINESS ETHICS IN LOCAL CONTEXTS: THE CASE OF GOLD MINING COMPANIES IN BURKINA FASO

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ABSTRACT

The implementation of corporate social responsibility and business ethics is of growing concern to many thinkers. The socio-economic context, marked by the rush for natural resources, is leading to numerous changes in the preservation of life and the environment. Indeed, the exploitation of natural resources, particularly gold, causes problems such as global warming, environmental degradation accompanied by pollution, and various diseases that worsen the living conditions of local populations. This dramatic situation raises questions about the respect for social responsibility and ethics in mining practices, particularly gold mining in Burkina Faso. This study aims to encourage companies to integrate responsibility and ethics into their actions to protect nature from the harmful effects of mining. To achieve this objective, the methodology used is empirical and primarily based on a literature review allowing for data collection and analysis. The results obtained indicate that gold mining companies incorporate social responsibility and ethics into their gold mining practices in Burkina Faso. Indeed, they take measures against environmental degradation and to improve the living conditions of the population in terms of infrastructure development, particularly health facilities and schools, and combat pollution caused by the use of toxic products such as cyanide and mercury. However, weaknesses exist in the effective enforcement of laws related to mining, an issue sometimes encouraged by state failure or complicity. For the effective implementation of legal provisions regarding social responsibility and ethics, the establishment of a strategy involving all stakeholders, in terms of meeting needs and monitoring actions, proves necessary.

Keywords: Social responsibility, corporate ethics, gold mining, local development, Burkina Faso

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1. INTRODUCTION

Corporate Social Responsibility and Business Ethics (CSRBE) are debatable concepts that interest many thinkers. They lie at the heart of corporate actions, torn between profit-driven economics, social concerns, environmental protection, and morality in a constantly evolving world. Indeed, the context of this paper remains marked today by the question of CSR since the adoption of the Global Compact (GC), which saw the light of day in 1972 following the Stockholm Conference of the United Nations (Maljean-Dubois, 2020). The objective of this Pact is to assist and facilitate, without constraints, dialogue between companies and other social groups on the importance of CSRBE. Indeed, social responsibility includes the question of ethics in terms of respecting environmental safeguard rules, which involves morality. Ethics becomes a constitutive element of all public service work. Sometimes trivialized or exaggerated, ethics occupies a place not always mastered in relation to the reality of changes in business. However, more and more, public and private companies are beginning to consider ethics as an effective means of reducing the tension generated by the multiplication of social demands marked by protest marches against the harmful effects of corporate actions. But what understanding do we have of the terms "social responsibility" and "business ethics"?

2. LITERATURE REVIEW

2.1 Conceptual Framework

Consultation of a number of authors interested in the notion of social responsibility allows us to state that this concept was born in the 1950s with the American academic economist Howard Bowen in his work entitled "Social Responsibilities of the Businessman" (Baba, Moustaqim, & Bégin, 2016; Lankoandé, Ouedraogo, & BP9283, 2016). This theory has as its essential principle the consideration not only of the well-being of company personnel, but also that of the environment in terms of development involving infrastructure needs, particularly health, education, and supply. The aim is for companies to take initiatives towards human fulfillment. The need for control generates the establishment by the State of administrative, legal and financial rules placed under its supervision. We then witness a new corporate governance with new standards and new management tools. Indeed, respect for human rights, the environment, and consumers with the support of civil society organizations such as Amnesty International, becomes a reality. This leads to the regulation of corporate activities through the creation of a binding legislative framework in many countries, including Burkina Faso.

As for the notion of "ethics," it was born in Greek antiquity and asserted itself from the end of the 19th century in professional environments (Youf, 2010). It touches many sectors of activity such as medicine, education, finance, business, media, and the environment. Regarding the environment, ethics recalls sustainable development (SD), understood as development that meets the needs of the present generation without compromising those of future generations (Ouedraogo, 2019). Ethics also refers to the word "integrity," which is sometimes assimilated to the words "deontology," "morality," "probity," "disinterestedness" (Hänni, 2019). The mode of regulation of activities remains respect for shared community norms and ideals, giving rise to a culture of ethics and socio-environmental justice (Capitant, Côte, & Zongo, 2022), a source of pride and collective identity. However, the concept of business ethics truly asserted itself in the 1970s in the United States, thus recalling the responsibility of corporations with the consideration of ethics in different contemporary philosophical and sociological schools. This new ethical current will emphasize the financial, social and environmental commitments that the company must assume in addition to its production missions. This implies the training of managers and employees and internal control bodies, as indicated by Lacroix (2009). The study of ethics becomes the defense of values, as Quintin (2020) argues. Thus, intense activities where rules and norms clash according to multiple and sometimes divergent interests, a source of conflict and corruption harmful to the survival of all humanity. The fight against corruption thus becomes a noble fight to be waged to remedy the crisis of citizenship values aggravated by the social fracture and the decline of moral values in the face of globalization (Duc, 2019). Placed in the field of gold exploitation, which interests our study, ethics aims to produce gold in a just, equitable, clean, responsible manner, free from conflict and bloodshed (Capitant, Côte, & Zongo, 2022). Hence "gold ethics," which presents itself as the set of moral principles that guide practices, for example, that of gold extraction (Ayeh, 2022; Capitant, Côte, & Zongo, 2022). These are legalistic practices that fall within the overall responsibility of the company, freed from socio-environmental injustices at the heart of gold exploitation.

2.2 Theoretical Framework: Stakeholder Theory

The definition of key expressions of the study theme allows for the presentation of an essential theory in matters of responsibility and business ethics. This is the Stakeholder Theory of R. Edward Freeman (1951...), published in 1984 in his work entitled "Strategic Management: a Stakeholder Approach" (Oumari, 2022). This theory, which presents content, objectives, and methodology, has an obvious link with our theme.

Content: Stakeholder Theory stipulates that companies have responsibilities towards all stakeholders. This theory focuses on the idea that companies must consider the interests of all stakeholders and not only those of shareholders in order to balance competing interests. To do this, stakeholders must be clearly identified and roles defined. This implies respect for a number of principles, namely transparency, fairness, accountability, and commitment in corporate actions and decision-making to achieve performance. It involves responding, in a coherent and integrative manner, to the needs and expectations of all company stakeholders under the leadership of managers who must instill a sense of morality or ethics in employees.

Strengths and Limitations: Stakeholder Theory presents strengths, but also limitations. The strengths are reflected in: 1) a holistic approach in terms of considering the interests of all parties other than shareholders, and in a democratic manner; 2) a better understanding of stakeholder needs, allowing for balancing the interests of all stakeholders and improving their interest relationships; 3) effective risk management such as conflicts, value creation promoting improved financial performance and corporate reputation. As for limitations, they essentially relate to: 1) the lack of clarity of certain concepts such as the concept of stakeholder; 2) the difficulty in identifying stakeholders and their interests due to confusion between individuals and groups; 3) the difficulty in synthesizing the interests of each stakeholder and making appropriate decisions; 4) the difficulty in evaluating stakeholders and their expectations in order to make necessary readjustments.

Objectives: The objectives of Stakeholder Theory are multiple. Thus, the general objective is to satisfy all stakeholders. Specifically, it involves:

- identifying stakeholders, i.e., individuals and groups who have an interest in the company;
- determining stakeholder interests in terms of needs and expectations;
- managing relationships between stakeholders in a balanced manner to create added value for all.

Methodology: The methodology used to achieve the set objectives includes the following techniques and tools:

1. Identification of stakeholders, i.e., individuals and groups who have an interest in the company, through, for example, networks and interviews;
2. Analysis of stakeholder interests to understand their needs and expectations;
3. Assessment of the importance of each stakeholder for the company based on criteria such as power and influence;
4. Implementation of a stakeholder management strategy taking into account consultation, negotiation, planning, coordination, and monitoring-evaluation.

Link with the Theme: Stakeholder Theory, through its components, allows us to understand its different dimensions, to become aware of the obligation for companies to assume their social and ethical responsibility at the risk of compromising the life of the company and society as a whole. It specifies the relationships between stakeholders and company performance, which must be improved.

2.3 Problem Statement

The context of our study and the accompanying conceptual and theoretical review allow us to clarify the research problem. This study's problem is characterized by the inability of the State and companies, particularly mining companies, to assume their social and ethical responsibility in the face of the enormous changes occurring in the world and more particularly in Burkina Faso. Indeed, economic actors are increasingly engaging in fierce competition to protect their interests, which affects individuals or groups of individuals in achieving their socio-economic, cultural, and environmental objectives (Oumari, 2022). This competition is aggravated especially in the mining sector where the demand for minerals is experiencing exponential growth, increasing from 27 billion tons in 1970 to 92 billion in 2017 (Capitant & Zongo, 2022). Burkina Faso does not escape this situation of competition between companies. Indeed, it is known for its mining boom, particularly in the gold sector, with production increasing from 12.15 tons in 2012 to 36.6 tons in 2014, triple the amount (Koho, 2020) in two years. The gold rush generates rivalries between company stakeholders, leading to conflicts. Thus, populations often vandalize gold mines, and employees express their dissatisfaction through sometimes violent demonstrations against gold mining companies. These rivalries oppose, on one hand, artisanal production to industrial production and, on the other hand, foreign investors to national and local operators (Ayeh, 2022). Faced with this frantic race for precious minerals, it is necessary to examine the place of corporate social and ethical responsibility. To sanitize relations between stakeholders, it is necessary to take legitimate measures to force companies to assume their social responsibility while respecting entrepreneurial ethics. This is a challenge to be met that raises research questions, objectives, and hypotheses.

2.4 Research Questions, Objectives, and Hypotheses

Research Questions: The question that can be asked in this study is: How do companies integrate social responsibility and ethics into their gold mining practices in Burkina Faso? This general question gives rise to specific questions: 1) What are the social responsibility and ethical practices in gold mining? 2) What is the impact of social responsibility and ethical practices in gold mining?

Objectives: The general objective of this study is to encourage gold companies to effectively assume their social and ethical responsibility in gold mining in Burkina Faso. The specific objectives are: 1) To evaluate social responsibility and ethical practices in gold mining; 2) To measure the impact of social responsibility and ethical practices in gold mining.

Hypotheses: The main hypothesis is that gold companies would assume their social and ethical responsibility in gold mining in Burkina Faso. The secondary hypotheses are: 1) Social responsibility and ethics would be ignored in gold mining; 2) The impact of social responsibility and ethical practices in gold mining on local development would be positive.

3. METHODOLOGY

The methodology used is analytical and based on data collection, sampling, and data processing.

Data Collection: Data collection consisted of a systematic literature review allowing for the consultation of numerous documents with precise documentary references. These data, which are theoretical, factual, and existing, were collected particularly on the internet using Google and Google Scholar sites. The collected data come from research results of researchers interested in corporate social responsibility and ethics globally and in Burkina Faso specifically. This documentary review made it possible to prepare the research sampling.

Sampling: The sampling involved observing the collected data and the frequency of certain themes to constitute the research sample. The selected sample consists of gold mining companies in Burkina Faso. This choice is reasoned because Burkina Faso is today considered the fourth largest gold producer in Africa after Mali, Ghana, and South Africa (Koho, 2020). Gold constitutes Burkina Faso's primary export product. This sample facilitated the processing of collected documentary data.

Data Processing: Data processing consisted first of grouping the data by theme, then critically analyzing them. This is an inductive cross-sectional analysis based on documentary data collected on gold mining in Burkina Faso.

4. RESULTS

The results of our study are based on companies' practices in terms of social and ethical responsibility in the gold sector and their impact on local development in Burkina Faso.

4.1 Legislative and Institutional Framework for Gold Mining in Burkina Faso

The presentation of companies' practices in terms of social and ethical responsibility requires first situating the legislative and institutional framework for gold mining in Burkina Faso.

Legislative Framework: At the legislative level, gold mining is based on the law establishing the mining code in Burkina Faso. This code, adopted in 1997, was revised in 2003, 2015 (Koho, 2020), and 2024 with Law No. 036-2025/CNT of June 26, 2015 establishing the mining code of Burkina Faso and its amendment Law No. 012-2023/ALT of July 25, 2023, and Law No. 028-2017 establishing the organization of the commercialization of gold and other precious substances in Burkina Faso (Algadi, 2025). It provides clarifications on the social and ethical responsibility of gold mining companies. Thus, environmental and social provisions are planned and impose on mining companies, among other things, rehabilitation plans for exploitation sites. Additionally, the code stipulates that any holder of an exploitation permit is responsible for any damage or accident occurring on the site even after its closure. Finally, it provides for a contribution to the development of localities affected by mining projects.

Institutional Framework: At the institutional level, the Burkinabe government has established several bodies and services to support mining activities and control the enforcement of related laws and regulations. These institutions include, notably, the ministries in charge of Mines and Energy, Labor and Social Security, Health, Territorial Administration and Decentralization, Security, and Environment. This last ministry works with structures such as the Directorate General for Planning and Living Environment (DGAC), the Directorate General for Nature Conservation (DGCN), and the National Bureau for Environmental Assessments (BUNEE), accompanied by the National Water Analysis Laboratory (LNAE) and the Authority for Radiation Protection and Nuclear Safety. In addition to these institutions, it is worth mentioning the National Agency for the Supervision of Artisanal and Semi-mechanized Mining Operations (ANEEMAS), created in 2015. This Agency is responsible for supervising artisanal mining in Burkina Faso (Medinilla, Karkare, & Zongo, 2020). In light of these legislative and institutional frameworks, let us examine mining practices regarding social and ethical responsibility in Burkina Faso.

4.2 Corporate Social Responsibility and Ethical Practices in Gold Mining

Social responsibility and ethical practices in gold mining are multiple. These practices include positive practices and negative practices.

Positive Practices: Positive practices are reflected in: investments in mine-residence localities concerning the relocation of local populations affected by the mine, leading to the construction of housing for populations, public infrastructure related to medical centers, drinking water distribution points, solar networks, schools, and mosques; initiation of social projects in favor of populations. For example, the mining company Endeavour Mining invested more than two billion FCFA in 2018 for the relocation of the population of the village of Boulounga in the commune of Namissiguima in the north of the country (Capitant, Côte, & Zongo, 2022); construction of lined dams for waste discharge; initiation of CSR training for local populations as part of an overall CSR implementation strategy.

Negative Practices: However, despite positive practices, negative practices exist or persist. These negative practices include, among others: non-application of certain provisions by the State regarding, particularly, social and environmental responsibility (Ouedraogo, 2019); abandonment of mining sites after gold exploitation; non-payment of taxes related to the maintenance of quarries after gold exploitation.

4.3 Impact of Social Responsibility and Ethical Practices on Local Development

The impact of social responsibility and ethical practices includes positive and negative aspects.

Positive Impacts: Positive aspects are explained by the fact that gold mining creates jobs; generates direct and indirect income; provides food products, clothing, etc., and services (cinema, films, bars, hair salons, etc.) to both artisanal miners and populations as well as to local institutions, particularly territorial collectivities. This positive impact improves the living conditions of local actors (Capitant, Côte, & Zongo, 2022).

Negative Impacts: As for the negative aspects of social responsibility and ethical practices in gold mining, it is worth noting: air and watercourse pollution through the use of mercury and cyanide, contributing to global warming; noise pollution due to machine noise; contamination of humans, fauna, and flora, especially aquatic; deforestation; abandoned mine shafts leading to soil degradation and destruction of land, especially cultivable land; social problems such as child labor, dropping out of school, prostitution; various diseases such as malaria due to mine pits infested with mosquitoes during the rainy season, coughs, pneumonia, eye problems (Ouedraogo, 2019).

4.4 Hypothesis Testing

In light of these results, it can be observed that respect for CSRBE is a reality in Burkina Faso. Returning to our hypotheses, we can affirm that secondary hypothesis 1—that social

responsibility and ethics would be ignored in gold mining—is refuted, because companies, particularly in the gold mining sector, are aware of the relevant provisions; secondary hypothesis 2—concerning the impact of social responsibility and ethical practices in gold mining on local development being positive—is confirmed in view of the contributions in terms of employment and income provided to local actors, despite some weaknesses. Consequently, the main hypothesis—that gold companies would assume their social and ethical responsibility in gold mining in Burkina Faso—is confirmed.

The results concerning CSRBE in Burkina Faso show that it is becoming increasingly important, not only in view of the legal and institutional provisions put in place by the State, but also the support of most mining companies in respecting the provisions governing this sector. However, gold mining causes environmental and social devastation. It accentuates social and environmental injustices with conflicts and social movements provoked by complex, divergent interests. These results, both positive and negative, will feed our discussion.

5. DISCUSSION

The discussion focuses on the contributions and limitations of the methodology and results.

Methodological Contributions and Limitations: The contributions and limitations of the methodology essentially relate to the documentary review. In terms of contribution, this documentary review provided a general overview of the themes addressed in relation to corporate social responsibility and ethics. It also made it possible to target specific works dealing with gold mining in Burkina Faso. In terms of limitations, the literature review was not enriched by interview data from local populations to measure their perception of the notion of CSRBE and its practices.

Contributions and Limitations of Results: As for the contributions and limitations of the results, they essentially relate to practices regarding social responsibility and ethics at the level of companies involved in gold mining in Burkina Faso and their impact on local development. Regarding practices, it is noted that many mining companies are aware of the legislative provisions in the mining code in Burkina Faso. These companies comply with international and national regulations on social and ethical responsibility in order to preserve their image and social sense, as recognized by Koho (2020) in his study. Thus, the construction of public infrastructure such as schools, roads, health centers, and the taking of measures to combat pollution are edifying proofs, as confirmed by Ouedraogo (2019). Beyond the positive contribution of the results obtained, it is necessary to note limitations that can be summarized as the abdication of the State or political authorities (Capitant, Côte, & Zongo, 2022) with respect to certain legal provisions according to their own interests. This attitude of the State can leave the door open to damaging excesses for local development in terms of social and ethical responsibility.

6. CONCLUSION AND RECOMMENDATIONS

6.1 Conclusion

The study of the theme related to CSRBE has made it possible to situate the context marked by the frantic race for raw materials and more specifically for gold in Burkina Faso. This race engages CSRBE in terms of access to natural resources and their sound exploitation. Thus, the different concepts of CSRBE have made it possible to pose the research problem. This problem is reflected in the inability of the State and mining companies to assume their social and ethical responsibility in terms of environmental degradation. Mining companies are engaged in a race for profit, which affects the lives of groups of individuals on socio-economic, cultural, and environmental levels. Burkina Faso is at the heart of mining changes insofar as it ranks fourth among African gold-producing countries after Ghana, Mali, and South Africa. As such, a legislative and institutional framework has been put in place to supervise gold mining, taking into account corporate social and ethical responsibility. Mining, especially gold mining, in Burkina Faso has beneficial spin-offs for local populations in terms of employment, substantial income, and socio-economic infrastructure such as schools and health centers. However, this situation of rivalries between gold mining companies generates discontent and demonstrations by populations confronted with the harmful effects of gold mining in terms of pollution and various diseases. Faced with this situation, it is necessary to take legitimate measures to force companies to assume their social and ethical responsibility while respecting the relevant rules.

6.2 Recommendations

Within the framework of these measures, recommendations can be made. Thus, the recommendations to be made, within the framework of this study, are to be taken into account in the establishment of a corporate social responsibility and ethics (CSRBE) strategy in Burkina Faso. The approach to implementing the strategy includes the following steps:

1. **Define a CSRBE policy** with all stakeholders by conducting a global diagnosis of practices in this area;
2. **Define a forward-looking realization plan** focused on the economic, social, and environmental performance of companies;
3. **Allocate resources** to the implementation of the strategic choice in terms of human, financial, material, technological, and training resources;
4. **Establish a reward system** for good corporate governance and provide sanctions for companies failing in terms of CSR;
5. **Sustainably improve the internal and external image** of companies by publicizing positive and competitive actions on economic, environmental, and social levels;
6. **Annually evaluate** the implementation of the strategy.

A CSRBE strategy concerning public or private companies is necessary. The implementation of this strategy must be participative and inclusive and able to withstand time. It is therefore a

question of having a visionary strategy, free from political and partisan quarrels, aimed at long-term general interest. As such, rigor and the fight against corruption must feature prominently in all mining projects. It is through this type of action that we also recognize the true builders whose development works consecrate CSRBE and serve several generations.

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