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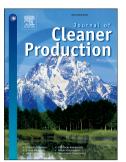
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## ACCEPTED MANUSCRIPT

### Investigating on the resources for Integrated Management Systems within resource-based and

## contingency perspective in manufacturing firms

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#### Abstract

The present work is focused on the context of Integrated Management Systems. The background theory is the Resource-Based View, to investigate the core resources that can give these management systems a potential basis to improve operational performance. The purpose of the paper is twofold. The first objective is to provide indications for firms on which tangible and intangible resources can make an Integrated Management Systems a strategic asset. The second objective is to investigate how the pattern of core resources may vary within the contingency perspective of firms' size, in terms of total number of employees and workers. These issues are fronted through an extensive survey of plant managers in Italy. The main scientific added value of this research is that it addresses the application of Resource-Based View theory to Integrated Management Systems, with structural equation modelling as the main investigation tool. The main findings show that the assets relative to pollution control assets and safety investments are among the most important resources.

From the discussion of contingency perspective, it emerges that integrated audit is considered as a core resource for Small and Medium Enterprises. An increasing importance is given by Small Enterprises to the Pollution Equipment and Safety Investments, mainly due to the development in these firms of Integrated Management Systems.

**Keywords:** Integrated Management Systems, Sustainability, Resource Based View, Contingency Perspective, Structural Equation Modeling Download English Version:

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