



### Aziza Laguecir, PhD

Professor – Speciality: Accounting

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## EDUCATION

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- 2017      **Habilitation à Diriger des Recherches**, University of Paris Dauphine, France.
- 2014      **Tenured from Laval University**, Québec City, Canada.
- 2004      **PhD, in Management Control**  
 ESSEC Business School, University of Strasbourg - Louis Pasteur, France,  
 under the supervision of Professors Philippe Lorino and Patrick Cohendet.

## ACADEMIC EXPERIENCE

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- 2021-      **Professor of Management Accounting**, EDHEC Business School, Lille, France
- 2017-2021      **Associate Professor**, IESEG, Paris, France
- 2012-2016      **Associate Professor** (tenured), University of Laval, QUEBEC, Canada
- 2011-2012      **Visiting professor**, Imperial College Business School, London, United Kingdom
- 2005-2012      **Associate Professor**, BEM Bordeaux, Bordeaux, France
- 2004-2005      **Lecturer**, ESCP Europe, Paris, France
- 2003-2005      **Assistant Professor**, Reims Management School, Reims, France
- 2002-2003      **Researcher**, Aalborg University, Denmark
- 2000-2002      **Teaching and Research Assistant**, ESSEC Business School, Cergy Pontoise, France

## **PUBLICATIONS**

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### **Papers in refereed journals**

Chapman C.S., Kern, A. Laguecir A. et al. (Forthcoming), Clinical costing across seven jurisdictions: How to improve the quality of cost information, in *Journal of Public Budgeting, Accounting & Financial Management*, to be resubmitted in January 2020.

Laguecir A. and Leca B., (Forthcoming), Organized decoupling of management control systems: An exploratory study of traders' unethical behavior, *Journal of Business Ethics*.

Laguecir A., Kern A., Kharoubi C., (2020), Management accounting systems in institutional complexity: Hysteresis and boundaries of practices in social housing, vol. 49, *Management Accounting Research*.

Laguecir A., Chapman C., Kern A., (2020), Profitability calculations under trial of strength: Insights into intra-accounting variation in a social housing organization, *Accounting, Auditing & Accountability Journal*, 33(4), pp. 727-751.

Laguecir A., Leca B., (2019), Strategies of visibility in contemporary surveillance settings: Insights from misconduct concealment in financial markets, *Critical Perspectives on Accounting*, 62, pp. 39-58.

Kern A., Laguecir A., Leca B., (2018), Behind Smoke and Mirrors: A Political Approach to Decoupling, *Organization Studies*, 39(4), pp. 543-564.

Kraak J., Altman Y., Laguecir A., (2018), Grids, Groups and Contracts: Integrating Psychological Contract with Cultural Theory, *International Studies of Management and Organization*, 48(4), pp. 386-402.

Chapman C., Kern A., Laguecir A., (2014), Costing Practices in Healthcare, *Accounting Horizons*, 28(2), pp. 353-364.

Altman Y., Laguecir A., (2012), Leadership in the academic field of business and management and the question of country-of-origin - A commentary on Burgess and Shaw (2010), *British Journal of Management*, 23(4), pp. 589-597.

Colas H., Laguecir A., (2012), The banning of images: questions arising in the Fields of Management, *Journal of Management Development*, 31(9), pp. 925-937.

Thiberge C., Laguecir A., (2012), Investissements socialement responsables et performance financière: les questions sont-elles mal posées? *La Revue du Financier*, 193(Janvier-Février), pp. 30-36.

Laguecir A., Bajard A., (2011), La prise en compte de la responsabilité sociétale des entreprises dans le secteur de la finance - Introduction du numéro spécial Finance & RSE, *La Revue du Financier*, 192(janvier-février), pp. 4-6.

Laguecir A., Kern A., Lorino P., (2011), Une approche instrumentale des indicateurs de performances, *Management & Avenir*, 2(42), pp. 111-132.

Laguecir A., Colas H., Massué M.-L., (2010), Des modes d'utilisation du plan d'affaires: Apports de la théorie de l'activité, *Revue de l'Entrepreneuriat*, 9(1), pp. 50-81.

Laguecir A., Massué M.-L., Colas H., (2010), Unexpected Utilizations of Information Technology: of Interaction between Users and EDI, *Problems and Perspectives in Management*, 8(3), pp. 148-159.

### **Special issue guest editor**

Laguecir A., Campa D., Deville Aude and Gendron Y. (guests' editors), Special Issue on Multiple perspectives on fraud and scandals: Conditions of possibility, mechanisms, and media framing. *Critical Perspectives on Accounting*.

Ferry L., Grossi G., Laguecir A., and Tucker B., Hybrids' Act-Ing for Multiple Values, Special Issue of *British Accounting Review*.

### **Research reports for professional associations**

Chapman C., Kern A., Laguecir A., et A., (2013), *Comparative overview of international approaches to clinical costing for acute care*, Health Financial Management Accounting (HFMA), 28 pages.

### **Chapters in books**

Chapman C., Kern A., Laguecir A., Quentin W., (2016), International costing practices in Healthcare, in: Jonathan Cylus, Irene Papanicolas and Peter C. Smith (Eds.), *Health system efficiency How to make measurement matter for policy and management*, ISBN 978 92 890 5041 8, European Observatory on Health Systems and Policies (WHO), London, chapter 4, pp. 75- 98.

Laguecir, A. (2014) La gestion des coûts cibles, in *Dictionnaire Historique, Analytique et Critique de Comptabilité des Entreprises* DHACCE.

Laguecir, A. many contributions in L'AlphaBEM du Management du Vin (2012), Florine Livat & Pierre Mora (coord.). Bordeaux: BEM Management School.

Laguecir, A. many contributions in The AlphaBEM of The Sustainable Supply Chain (2011), Oihab Allal-Chérif, Mohamed Zied Babai & Thierry Roques (coord.). Bordeaux: BEM Management School.

Laguecir, A. many contributions in AlphaBEM du Manager Responsable (2009), Harribey L. (coord.). Bordeaux: BEM Management School.

### **Practitioners journals and interviews**

Xerfi, décembre 2020, les systems de contrôles dans le context des fraudes financières ?

Xerfi, décembre 2020, les scandales financiers, où en est-on ?

Xerfi, décembre 2020, La revue CCA se met à l'heure des scandales.

The conversation, 2019, Repenser l'échec de la surveillance étatique.

Laguecir A., Livat F. (2011), Enchères des Hospices de Beaune : présence et profil des acheteurs ; Vitisphère.

Colas H., Laguecir A., (2008), Le Business Plan Revisité et Rhabillé, *L'Expansion Management Review*, 3(130), pp. 104-115.

### **RECENT COMMUNICATIONS IN REFEREED CONFERENCES**

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Laguecir A. "For my mother... for the money": Strategies of visibility and instrumental hybrid in social enterprise, British Accounting Review Workshop, Durham University (UK), October 2021.

Leca B., Laguecir A., Hegemonic logics and institutional blind spots in risk management: Insights from the French state as a pandemic risk manager, IPA conference 2021.

Leca B., Laguecir A., Hegemonic logics and institutional blind spots in risk management: Insights from the French state as a pandemic risk manager, European Accounting Association Conference 2021.

Celerier L., Laguecir A., Procès en connerie et stratification intra-professionnelle : Les contrôleurs de l'administration centrale française face à l'introduction de l'audit interne, présenté au congrès annuel de l'AFC-CCA 2021. Prix de la Meilleure Communication du congrès.

Celerier L., Laguecir A., Procès en connerie et stratification intra-professionnelle : Les contrôleurs de l'administration centrale française face à l'introduction de l'audit interne, présenté au congrès annuel de l'association française de sociologie 2021.

Laguecir A. and Leca B., Organized decoupling of management control systems: An exploratory study of traders' unethical behavior, SKEMA Finance seminar 2021.

Laguecir A. and Leca B., Organized decoupling of management control systems: An exploratory study of traders' unethical behavior, ICOR seminar 2021, IESEG Business School.

Laguecir A. and Leca B., Organized decoupling of management control systems: An exploratory study of traders' unethical behavior, *2<sup>nd</sup> EIASM workshop on preventing accounting scandals: practices and practitioners*, Genoa 2021.

Laguecir A., Kern A., Kharoubi C., (2020), Management accounting systems in institutional complexity: Hysteresis and boundaries of practices in social housing, *Association Francophone de Comptabilité*, October, Angers.

Laguecir A., Leca B., Quattrone P., (2020), Accounting as an emotional machine, *What is accounting*, Birmingham September the 4<sup>th</sup>, United Kingdom.

Laguecir A., Leca B., (2020), The Influence of MCSs on Ethical Behaviour: A Case Study of the 2008 Société Générale Scandal, *EGOS 2020 Sub-theme 53: Studying Organizational Wrongdoing, Corruption, and Scandals: Where Are We and Where Should We Go?* Hamburg, Germany.

Laguecir A., Leca B., Leclercq-Vandelannoitte A., (2020), Going digital and open forms of control, *La 12<sup>ième</sup> journée d'étude en contrôle de gestion*, Strasbourg, France.

Laguecir A., Leca B., (2019), Does management control systems foster unethical behavior? Insights from misconduct on financial markets, *1st EIASM workshop on preventing accounting scandals: practices and practitioners*, Monaco.

Laguecir A., Kern A., Kharoubi C., (2019), Integration of social and environmental aspects in ABM and transformations of operational practices *Association Francophone de Comptabilité*, Paris, France

Laguecir A., Leca B., Quattrone P., (2019), Towards an epistemic approach to visual representations in accounting *European Accounting Association*, Paphos, Cyprus.

Laguecir A., Leca B., (2018), Looking inward: analyzing the visual dimension of management accounting tools using the theology of icons, *European Accounting Association Conference*, Milano, Italy.

Laguecir A., Leca B., (2018), Strategies of visibility in contemporary surveillance settings: Insights from misconduct concealment in financial markets, *Interdisciplinary Perspectives on Accounting*, Edinburgh, United Kingdom.

Laguecir A., Leca B., Colas H., (2016), Seeing and believing. Drawing from iconoclastic controversies to examine managers' uses of reporting, *11th Organization Studies Summer Workshop on "Spirituality, Symbolism, and Storytelling"*, Mykonos, Greece.

Chapman C., Kern A., Laguecir A., (2012), Accounting the accountants' way, *Global Management Accounting Research Symposium (GMARS)*, Copenhagen, Denmark.

Chapman C., Kern A., Laguecir A., (2012), Accounting the accountants' way. *MASOP*, London School of Economics, 18 & 19 April 2012., London, United Kingdom.

Laguecir A., Kern A., (2011), A Practice Perspective of Management Accounting Tools, *EAA Conference, Roma*. European Accounting Association Conference, Roma, Italy.

## **EDITORIAL ACTIVITY**

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### **Associate Editor in an academic journal**

**2020-on:** Auditing, Accounting and Control, CCA France

**2018-on:** Journal of Public Budgeting, Accounting & Financial Management, USA

**2017:** Journal of Management Spirituality and Religion, United Kingdom

### **Reviewer in an academic journal and conferences**

Accounting, Organizations and Society; Organization Studies; Accounting Horizons; Comptabilité Contrôle Audit; Journal of Cleaner Production; Accounting, Auditing and Accountability Journal; British Accounting Review, JPBAFM, Financial Accountability & Management, QRAM, Critical Perspectives in Accounting, British of Journal Management, European Journal of International Management, Journal of Management Development, Supply Chain Journal International Forum, Journal of management and spirituality - AAA, CAAA, IPA, RIODD, EAA, AOM, AAA, EURAM.

### **Member of scientific committees**

**2021:** Co-chair with Giordano F., Kominis G., Liguori M. and Grossi G. (Editor-in-chief of the Journal of Public Budgeting, Accounting and Financial Management), of the EURAM Track: *Accounting, Accountability and Sustainability in Public and Non-profit*.

**2019:** European Accounting Conference

**2012-2015:** Association de Contrôle de Gestion, Québec

## **PEDAGOGY**

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### **Courses taught**

**Bachelor:** Performance management, Cost accounting and Budgets, Business Plans.

(FR) Introduction à la gestion budgétaire, Introduction à la gestion des coûts, Création d'entreprise et business plans.

**Master:** Budgets, Introduction to Management Accounting, Advanced Management Control, Cost Management, Management Accounting, Business Plans, Research Methodology, Financial Accounting, Cost systems, Strategic planning and control, Financial Simulation, Activity Based Costing and Management, Strategic Accounting Management, Advanced Management Control, Accounting and control research seminar.

(FR) Mesure de la performance, Pilotage de la performance, Tableaux de bord.

**MBA and MSc:** Balanced scorecards, cost accounting, epistemology and research methodology

Cost Price Analysis, Cost analysis and improvement, Research methods.

**Dedicated executive education and EMBA:** Cost Management and Management Control, Financial and Operational Risk Management. Balanced scorecards, Activity Based Costing and Management.

**PhD:** Epistemology and Research Methods, Writing methods

**Supervision:** More than 200 thesis supervisions and participations to Master thesis jury. Member of the jury of Flavien Falantin Thesis, voting member - Wyoming, University, May 2013.

**Award: 2014** Socrates for the excellence of teaching - Laval, Québec.  
Prix de la meilleure communication du congrès annuel de l'AFC-CCA 2021. Celerier L., Laguecir A., Procès en connerie et stratification intra-professionnelle : Les contrôleurs de l'administration centrale française face à l'introduction de l'audit interne.

**Teaching Material:**

"Target Costing and NPD at Roller System", ECCH – July 2010.

"Roller System", CCMP-Paris, 2008.

## **RESEARCH INTERESTS AND EXPERTISE**

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Management Accounting Systems and Practices in public sectors (Social Housing, Healthcare, State and Government). Management Control Systems in digitized contexts (Trading and Investment Banking)  
Practice Theories, Accounting and Emotions.

## **ASSOCIATIONS MEMBERSHIP**

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CAAA, AFC, MCA (UK & CAN), EAA, AAA, DFCG, EGOS, EURAM