



Aziza Laguecir, PhD

Professor – Speciality: Management Accounting and Control

Phone: + 33 (0)3 20 15 45 00

Fax: +33 (0)3 20 15 45 01

E-mail : aziza.laguecir@edhec.edu

EDUCATION

- 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

- 2021- **Professor of 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
- 2008-2011 **Consultant**, 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
- 1999 **Analyst**, STM Gentilly

PUBLICATIONS

Papers in refereed journals

- Leca, B. and Laguecir, A., (2023) Expanding Public Sector Performance Measurement and Management Research with Actor-Centred Approaches in New Institutionalism, in *Journal of Public Budgeting, Accounting and Financial Management*, Vol. 35 No. 5, pp. 608-620.
- Laguecir A. and Leca B., (2023) Rhizomic digitised surveillance, contradictions, and managerial control practice: Insights from the Société Générale scandal, in *Accounting Auditing Control*.
- Laguecir A. and Leca B., Berlinsky E., (2022), Academic Evaluation and Sovereignty: The story of a comma in management science, in *Revue Française de Gestion*. 2022/4 (N° 305), pp. 103- 117.
- Chapman C.S., Kern, A. Laguecir A. et al. (2022), Clinical costing across seven jurisdictions: How to improve the quality of cost information, in *Journal of Public Budgeting, Accounting & Financial Management*, Vol. 34 No. 2, pp. 310-329.
- Laguecir A. and Leca B., (2022), Organized decoupling of management control systems: An exploratory study of traders' unethical behaviour, *Journal of Business Ethics*. 181, 153–169 (2022).
- 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 organisation, *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

Ben Khaled, W. Brivot, M. Hazgui M., and Aziza Laguecir (associate editor), Ethics and numbers in Accounting, Auditing and Control, special issue of the Accounting Auditing Control, related to the 4th annual conference of the journal.

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

Laguecir A. and Leca B., (2023) Fraud, Personal Ethics and MCSs, in *Research Handbook on Accounting and Ethics*, Charles Cho and Marion Brivot (Editors), Edward Elgar Publishing.

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

The *Improbable Research Annals* (April 2023), Rhizomic digitized surveillance, contradictions, and managerial control practice: Insights from the Société Générale scandal, published initially in *Accounting Auditing Control*, Laguecir A. and Leca B. (2023).

The conversation France, April 19th 2023, Tax optimization: when the banking sector challenges the spirit of fiscal law, with Mouna Hazgui (HEC Montréal)

The conversation France, April 10th 2023, CumCum et CumEx : quand le secteur bancaire défie l'esprit des lois fiscales, with Mouna Hazgui (HEC Montréal)

Cumcum Scandal and banking fraud on tax optimization, March 28th, 2023, Evening and Morning news, Europe 1 Radio.

The conversation, France, March 2023, Repenser le modèle d'affaires de l'entreprise pour la transformer en profondeur, avec Sabrina Roszak.

EDHEC VOX, 2022, Après Milken, Keating, Madoff, Kerviel... Revisiter l'éthique dans l'industrie financière, avec F. Bernhard, et P. G. Szilagyi.

The conversation, UK, April 2022, After Milken, Keating, Madoff, Kerviel...new paths to ethical practice in the finance industry, with Bernard Leca.

The conversation, France, February 2022, L'éthique a-t-elle sa place chez les traders ? with Bernard Leca, *ESSEC*

Xerfi Canal, January 2022, Les algorithmes, les classements et la production académique.

Xerfi Canal, November 2021, Plus on est pauvre, moins on a accès au logement social.

Xerfi Canal, November 2021, La gestion des objectifs contradictoires dans les entreprises hybrides.

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

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

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

The conversation, october 2019, Repenser l'échec de la surveillance étatique, with Bernard Leca.

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

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

RECENT COMMUNICATIONS IN REFEREED CONFERENCES

Laguecir A., Emotions, organisation's facework, and stakeholder's face-saving in crafting social and environmental reporting, London, IPA, July 2024.

Leca B. and Laguecir A., State Budgeting for Pandemics: Organisational Structures, Prevailing Logic and Institutional Blindspot– London, IPA, July, 2024.

Leca B. and Laguecir A., State Budgeting for Pandemics: Organisational Structures, Prevailing Logic and Institutional Blindspot accepted to the AOS Grand Challenges conference – Milan, Egos, July 2024.

Leca B. and Laguecir A., State Budgeting for Pandemics: Organisational Structures, Prevailing Logic and Institutional Blindspot accepted to the AOS Grand Challenges conference – Stockholm, 26-27 April 2024.

Accounting and structural stigmatization of the poorest in a social housing organization, Critical Perspective on Accounting Conference, Bogota, July 2023, co-autored with Bryant Husdon.

Accounting and structural stigmatization of the poorest in a social housing organization, Management Accounting Association Conference, Durham, June 2023, co-authored with Bryant Husdon.

Integrated Reporting as a Practice, presented at the French Accounting Association conference, AFAA, September 2023, co-authored with Sabrina Rozsak.

Integrated Reporting as a Practice, presented at the French Accounting Association conference, Lyon, May 2023, co-authored with Sabrina Rozsak.

“For my mother... for the money”: Strategies of visibility and instrumental hybrid in social enterprise, presented at the French Accounting Association conference, Lyon, May 2023.

“For my mother... for the money”: Strategies of visibility and instrumental hybrid in social enterprise, European Accounting Association Conference, Bergen (Norway), May 2022.

MAS and organized stigma of tenants in a social housing organization, Presented at the French Accounting Association conference, Bordeaux, May 2022.

Too poor to get social housing: MAS and organized stigma of tenants in a social housing organization, Presented at the AAE conference on January 7th, 2022, co-authored with Bryant Husdon.

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.

Celier 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.

Celier 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 behaviour, SKEMA Finance seminar 2021.

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

Laguecir A. and Leca B., Organized decoupling of management control systems: An exploratory study of traders’ unethical behaviour, 2nd ELASM 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 4th, 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 12ième 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 ELASM 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 accountant's way, *Global Management Accounting Research Symposium (GMARS)*, Copenhagen, Denmark.
- Chapman C., Kern A., Laguecir A., (2012), Accounting the accountant's 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.

SELECTED RECENT INVITED SEMINARS AND KEYNOTES

- Symposium on Ethics of Numbers, Numbers of Ethics, at AFC, 2024 congress, Dijon, France.
- Emotions, organisation's facework, and stakeholder's face-saving in crafting social and environmental reporting, Aston Business School Seminar June 2024.
- Management Control Systems in Investment Banking, Setif University – Management Seminar, Algiers, March 11th, 2024.
- Management Control Systems in Investment Banking, ENSM Seminar, Algiers, February 8th 2024.
- Keynote speaker at the African Accounting Association, representative of the EAA. ACCRA – GHANA. September 07th 2023. *Contemporary issues in qualitative research: insights into the African contexts*
- Keynote speaker at the Emerging Scholar Colloquium African Accounting Association, representative of the EAA. ACCRA – GHANA. September 05th 2023. *Publishing qualitative research in accounting: Interpretive and Critical research in Africa.*

Research seminars at the University of Ghana Business School, Legon, ACCRA – GHANA.
September 01st 2023.

The Relevance of Qualitative Research in a Developing Country Context

Essentials for Qualitative Research for MPhil/PhD Candidates

Conducting Qualitative Research for Publication in a Top-tier Journal

AAFA Virtual Academic Workshop, *Maximising opportunities for grants and research funding in accounting and finance*, April 27th 2023.

Laguecir A. Emotions, organisation's facework, and stakeholder's face-saving in crafting social and environmental reporting, HEC Montreal Seminar 2023.

Les conférences du midi de l'IDEA, Laval University Québec, Éthique et Contrôle de gestion, April 21, 2023.

ELIASM workshop on fraud and accounting scandals: third edition, Keynote on *Multiple Perspectives on Accounting Frauds and Scandals*, Geona University, April 23rd.

Online seminar series on behalf of the Public Services Accounting and Accountability Group of the *International Research Society for Public Management*. October 2022.

AAFA - 2^{ème} Atelier Virtuel AAFA Francophone, Autour des théories comptables et financières, 24 nov. 2022.

Inaugural plenary session of the French Accounting Association, *Disruption, ESG and management accounting*, May 2022.

“La managérialisation des services de contrôle de l'administration centrale française: Luites juridictionnelles et morales, et stratification intra-professionnelle”, presented at IAE de NICE, laboratoire GRM. December 2021.

Meet the editor – AAC-CCA, presented at IAE de NICE, laboratory GRM. December 2021.

EDITORIAL ACTIVITY

Associate Editor in an academic journal

2024-On: Accounting Forum, Australia

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

2020-2024: Auditing, Accounting and Control, CCA France

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

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, and Research methods. Dedicated executive education and an EMBA in cost Management and Management Control, Financial and Operational Risk Management, balanced scorecards, Activity-Based Costing, and Management.

PhD: Epistemology and Research Methods, Writing Methods

Recent evaluations: An average of 4,5/5 at EDHEC

“A” on Everage over the last four years and a 95 % to 97% level of satisfaction at Laval University.

Award:

2014 Socrates for the excellence of teaching - Laval, Québec.

2021 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.

Evaluation Committees

2024 – External Examiner of the Full Professorship (confidential) HEC Montréal, Canada.

2023 - External Examiner of the yearly PhD evaluation of Arnaud Pinchon Montpellier Recherche en Management, to be defended in 2025.

2022 - External Examiner of the yearly PhD evaluation of Arnaud Pinchon Montpellier Recherche en Management, to be defended in 2025.

2022 – External External Examiner of the PhD “Theorising intermediation in social impact investing: exploring Wenger’s communities of practices” by Rich Vijayraj – RMIT Australia.

2022 - External Examiner of the French Habilitation à diriger des Recherches, soutenue le 15 décembre à Paris Panthéon-Assas, par Hervé Colas, sous la direction de Frank Bournois.

Jury member of Diana Paola MORENO ALARCON « Modélisation d'un système de maîtrise des risques liés à la sous-traitance : Un cas dans l'industrie Française Nucléaire » à l'Ecole des Mines de Paris – PSL. 15 décembre 2021.

Jury member of Michelle Van Weeren « Transformer le monde ou se transformer Production de la performance ESG et production identitaire dans le champ de l'analyse extra-financière » à l'Université Paris Dauphine – PSL. 03 décembre 2021.

Member of the jury of Flavien Falantin Thesis, voting member - Wyoming, University, May 2013.

Teaching Material:

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

"Roller System", CCMP-Paris, 2008.

RESEARCH INTERESTS AND EXPERTISE

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

ASSOCIATIONS MEMBERSHIP

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

RESEARCH FUNDING

Swiss National Science Fund Coordinator Marco Clemente	Research funding	2023	363 475 Francs Suisse
Développement Savoir CRSH	Research funding	2014	75 000 CAN\$
ESCP Coordinator Cécile Kharoubi	Research funding	2014	20 000 euros
Labex ESCP, Coordinator Cécile Kharoubi	Research funding	2014	30 000 euros
FSA ULaval	Research funding	2013	3 500 CAN\$
FSA ULaval	Research funding	2013	2 000 CAN\$
FSA ULaval	Research funding	2012	30 000 CAN\$
AFC	Research funding	2011	2000 euros
Région Aquitaine	Research funding	2007	15 000 euros
Chaire DDRGO	Research contract	2008-2011	160 000 euros

AWARDS AND DISTINCTIONS:

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.

Socrates for the excellence of teaching - Laval, Québec, 2014.