

# Carlos RAMIREZ

Professeur

Département: Comptabilité et contrôle de gestion

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## FORMATION

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2014	Habilitation à diriger des recherches (HDR), IAE Paris - Sorbonne Business School, France
2005	Doctorat en Sociologie, EHESS - École des hautes études en sciences sociales, France
1995	Agrégation de sciences sociales Ecole Normale Supérieure, France
1990	MSc en Management, HEC Paris, France

## EXPERIENCE PROFESSIONNELLE

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### Positions académiques principales

2016 - Présent	Professeur, ESSEC Business School, France
2014 - 2016	Professeur associé, ESSEC Business School, France
2008 - 2013	Professeur associé dans le département Comptabilité et contrôle de gestion, HEC Paris, France
2002 - 2008	Professeur assistant dans le département Comptabilité et Contrôle de gestion, HEC Paris, France
1997 - 2002	Research Officer (Institute of Chartered Accountants in England and Wales Trustees Research Program) au Department of Accounting and Finance, London School of Economics and Political Science (LSE), Royaume-Uni

### Autres affiliations académiques

2020 - 2023	Directeur académique IMHI, ESSEC Business School, France
2019 - 2022	Co-responsable du département Comptabilité et contrôle de gestion, ESSEC Business School, France
2009 - 2009	Chercheur invité, Université d'Hitotsubashi, Japon
2009 - 2009	Chercheur invité, University of Sydney Business School, Australie

## BOURSES, PRIX ET DISTINCTIONS

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## Prix et Distinctions

- 2009 Prix du meilleur article de l'année décerné par l'Association Francophone de Comptabilité en 2009 pour "Aux sources de la théorie positive : Contribution à une analyse institutionnelle des changements de paradigmes dans la recherche comptable"
- 2007 Finaliste du prix du meilleur enseignant de l'année à HEC - Prix Pierre Vernimmen (2007), HEC Paris, France

## Bourses

- 2012 Bourse de recherche de la Fondation HEC, Fondation HEC, France

## PUBLICATIONS

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### Articles

- RAMIREZ, C. et ZICARI, A. (2024). Between a corporatist past and a globalised future: Argentina's accounting profession and the social balance sheet. *Critical Perspectives on Accounting*, 98, pp. 102626.
- RAMIREZ, C., STRINGFELLOW, L. et MACLEAN, M. (2015). Beyond Segments in Movement: A 'Small' Agenda for Research in the Professions. *Accounting, Auditing & Accountability Journal*, 28(8), pp. 1341-1372.
- RAMIREZ, C. (2013). We are Being Pilloried for Something We did not Even Know We Had Done Wrong!" Quality Control and Orders of Worth in The British Audit Profession. *Journal of Management Studies*, 50(5), pp. 845-869.
- RAMIREZ, C., GOLSORKHI, D., LECA, B. et LOUNSBURY, M. (2009). Analysing, Accounting for and Unmasking Domination: On Our Role as Scholars of Practice, Practitioners of Social Science and Public Intellectuals. *Organization*, 16(6), pp. 779-797.
- RAMIREZ, C. (2009). Back to the Origins of Positive Theories: A Contribution to an Analysis of Paradigm Changes in Accounting Research. *Accounting in Europe*, 6(1), pp. 107-126.
- RAMIREZ, C. (2009). Constructing the governable small practitioner: the changing nature of professional bodies and the management of professional accountants' identities in the UK. *Accounting, Organizations and Society*, 34(43924), pp. 381-408.
- RAMIREZ, C. (2009). Reform or rebirth? The 1966 Companies Act and the problem of the modernisation of the audit profession in France. *Accounting History Review (formerly Accounting, Business and Financial History)*, 19(2), pp. 127-148.
- RAMIREZ, C. et JEANJEAN, T. (2008). Aux sources de la théorie positive : Contribution à une analyse institutionnelle des changements de paradigmes dans la recherche comptable. *Accounting Auditing Control*, 14(2), pp. 5-26.
- RAMIREZ, C. et CHIAPELLO, E. (2004). La sociologie de la comptabilité : une introduction. *Accounting Auditing Control*, 10(numéro spécial), pp. 3-5.
- RAMIREZ, C. (2003). Du commissariat aux comptes à l'audit - Les Big 4 et la profession comptable depuis 1970. *Actes de la recherche en sciences sociales*, (146-147), pp. 62-79.
- RAMIREZ, C. (2001). Understanding social closure in its cultural context: accounting practitioners in France (1920 - 1939). *Accounting, Organizations and Society*, 26(43955), pp. 391-418.

## Chapitres d'ouvrage

POULLAOS, C. et RAMIREZ, C. (2020). Professionalisation. Dans: John Richard Edwards, Stephen P. Walker eds. *The Routledge Companion to Accounting History*. 2nd ed. Abingdon, New York: Routledge, pp. 279-306.

RAMIREZ, C. (2013). Normalisation des services marchands ou marchandisation des normes ? Les Big 4 et la normalisation internationale de la comptabilité et de l'audit. Dans: *Services sans frontières. Mondialisation, normalisation et régulation de l'économie des services*. 1st ed. Paris: SciencesPo. Les Presses, pp. 223-252.

RAMIREZ, C. (2012). How Big Four audit firms control standard setting in accounting and auditing. Dans: *Finance: The Discreet Regulator: How Financial Activities Shape and Transform the World*. 1st ed. London: Palgrave Macmillan, pp. 40-59.

RAMIREZ, C. et LABARDIN, P. (2012). Les histoires de la profession comptable en France. Dans: *Comptabilité, Société, Politique. Mélanges en l'honneur du Professeur Bernard Colasse*. 1st ed. Paris: Economica, pp. 268-284.

RAMIREZ, C. (2010). Promoting transnational professionalism: Forays of the "Big Firm" accounting community into France. Dans: *Transnational communities. Shaping Global Economic Governance*. 1st ed. Cambridge: Cambridge University Press, pp. 174-196.

RAMIREZ, C. (2009). L'audit : critique d'une pratique critique. Dans: *Les études critiques en management. Une perspective française*. 1st ed. Québec: Presses de l'Université Laval, pp. 261-280.

RAMIREZ, C. (2009). La règle et la norme : des grands cabinets d'audit multinationaux et de la place qu'ils occupent dans la profession comptable libérale. Dans: *Sociologie des groupes professionnels*. 1st ed. Paris: La Découverte, pp. 129-139.

RAMIREZ, C. (2009). Sociologie de la comptabilité. Dans: *Encyclopédie de comptabilité, audit et contrôle de gestion*. 1st ed. Paris: Economica, pp. 1269-1277.

## Editeur invité d'un numéro spécial

PETANI, F.J., RAMIREZ, C. et GENDRON, Y. (2021). Special issue on Digitalization, work, and professions. *Critical Perspectives on Accounting*, 79.

## Conférences

RAMIREZ, C. (2024). Beyond Neo-institutionalist and Bourdieusian theories: the potential contribution of the notion of professional model. Dans: 46th Annual Congress of the European Accounting Association 2024. Bucharest.

RAMIREZ, C. (2024). Beyond Neo-institutionalist and Bourdieusian theories: the potential contribution of the notion of professional model. Dans: 2024 American Accounting Association Annual Meeting. Washington.

RAMIREZ, C. (2024). Beyond Neo-institutionalist and Bourdieusian theories: the potential contribution of the notion of professional model. Dans: 2024 American Sociological Association Annual Meeting. Montreal.

RAMIREZ, C. et ZICARI, A. (2022). Between a Corporatist Past and a Globalized Future: The Argentinian Accounting Profession. Dans: 2022 Association Francophone Comptabilité Annual Congress. Bordeaux.

RAMIREZ, C. et ZICARI, A. (2022). Between a Corporatist Past and a Globalized Future: The Argentinian Accounting Profession. Dans: 2022 Economics & Management (EMAN) Europe. San Sebastian.

RAMIREZ, C. et ZICARI, A. (2022). The Argentinean accounting profession. Dans: 33rd Annual Meeting of the International Association for Business & Society (IABS) 2022. San Francisco.

RAMIREZ, C. et ZICARI, A. (2022). Between a Corporatist Past and a Globalized Future: The Argentinian Accounting Profession and the "Social Balance Sheet". Dans: 2022 American Accounting Association Annual Meeting. San Diego.

RAMIREZ, C. et ZICARI, A. (2022). Between a corporatist past and a globalized future: The Argentinian accounting profession and the "Social Balance Sheet". Dans: 38th European Group for Organizational Studies (EGOS) Colloquium 2022. Vienna.

ZICARI, A. et RAMIREZ, C. (2019). Al fin de cuentas, qué es un balance social? Dans: 12th Spanish Conference on Social and Environmental Accounting Research (CSEAR) 2019.

RAMIREZ, C. (2019). Collective Action and Intra-Professional Segmentation: The Case of the French Accountancy Profession (1942-2000). Dans: 31st Society for the Advancement of Socio-Economics (SASE) Annual Meeting.

RAMIREZ, C. et DI FABIO, C. (2018). Cui Bono: A Bourdieusian Perspective on the European Accounting Field. Dans: 2018 Annual conference of the Society for the Advancement of Socio-Economics.

RAMIREZ, C., GARNIER, C. et STENGER, S. (2017). The Audit Court Society: Applying an Eliasian Theoretical Framework to the Analysis of the Up-Or-Out System in Audit Firms. Dans: 40th European Accounting Association (EAA) Annual Congress.

RAMIREZ, C., STENGER, S. et GARNIER, C. (2016). The Audit Court Society: Applying an Eliasian Theoretical Framework to the Analysis of the Up-Or-Out System in Audit Firms. Dans: 32nd European Group for Organizational Studies (EGOS) Colloquium 2016.

RAMIREZ, C. (2015). The SMA New Avenues for Research on Professional Categorization. Dans: IPA Conference 2015.

RAMIREZ, C., STRINGFELLOW, L. et MACLEAN, M. (2015). The Small Practitioner: There is No Such Beast ! New Avenues for Research on Professional Organization. Dans: 36ème Congrès de l'Association Francophone de Comptabilité (AFC) 2015.

RAMIREZ, C., STRINGFELLOW, L. et MACLEAN, M. (2015). There Is No Such Beast! New Avenues for Research on Professional Categorization. Dans: 31st European Group for Organizational Studies (EGOS) Colloquium 2015.

RAMIREZ, C. (2014). Repertoires of collective Action and Intra-Professional Segmentation in the French Accountancy Profession (1942-2000). Dans: 35ème Congrès de l'Association Francophone de Comptabilité (AFC) 2014.

### Préfaces de revue

PETANI, F.J., RAMIREZ, C. et GENDRON, Y. (2021). Special issue on Digitalization, work, and professions. *Critical Perspectives on Accounting*, 79, pp. 102354.

### Presse

RICHARD, C., JENY, A. et RAMIREZ, C. (2020). Face à la vague de faillites, le rôle essentiel du commissaire aux comptes. *The Conversation*.

## AUTRES ACTIVITES DE RECHERCHE

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### Membre d'un comité de lecture

Depuis 2014 Critical Perspectives on Accounting

2014 - 2019 European Accounting Review

### Relecteur pour :

Accounting and Business Research, Accounting Auditing Control, Accounting, Auditing & Accountability Journal, Accounting, Organizations and Society, Contemporary Accounting Research, Critical Perspectives on Accounting, European Accounting Review, Human Relations, Journal of Management Studies, Journal of Organizational Behavior, Organization, Organization Studies

### Affiliations

2012 - 2014 Membre du comité d'audit de l'European Association of Evolutionary Political Economy

### Autres activités de recherche

2011 - 2014 Membre du comité scientifique de l'European Accounting Association congress

## SERVICE

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2010 - 2012 Coordinateur du département comptabilité-contrôle de gestion, HEC Paris, France

2009 - 2013 Membre du comité recherche, HEC Paris, France

2008 - 2010 Membre du comité pédagogique, HEC Paris, France