Annick ANCELIN-BOURGUIGNON

Emeritus Professor
Department: Faculty at Large
ESSEC Business School
3 avenue Bernard Hirsch
95021 Cergy-Pontoise
France

Email: bourguignon@essec.edu
Phone number: +33 (0)1 34 43 30 12
Country of origin: France

RESEARCH INTERESTS

Organizational Behavior, Management Control

EDUCATION

2006	Habilitation à Diriger des Recherches (French qualification of PhD advisor): Les instruments de gestion au risque de la réification, Paris-Dauphine, PSL University, France *Les instruments de gestion au risque de la réification*
1998	Doctorat of Science in Management (French PhD), Université Paris 1 Panthéon-Sorbonne, France
1990	Master Research in Business Administration, Université Paris 1 Panthéon-Sorbonne, France
1978	Master of Science in Management, ESSEC Business School, France

EMPLOYMENT

Full-time academic positions

2022 - Present	Emeritus Professor, ESSEC Business School, France
2008 - 2022	Professor of Management, ESSEC Business School, France
2005 - 2008	Professor of Management Control, ESSEC Business School, France
2004 - 2005	Associate Professor, ESSEC Business School, France
1992 - 2004	Assistant Professor, ESSEC Business School, France

Other affiliations and appointments

1978 - 1979	Professor of business administration, École Nationale d'Administration (ENA) de la République Islamique de Mauritanie, Mauritania

Other professional experiences

1978 - 1987	Accounting and Finance manager in International Firms, Various, France

GRANTS AND HONORS

Awards and Honors

2004 David Solomons Prize, Best paper in the annual volume of Management Accounting Research ("The American balanced scorecard and the French tabelau de bord: the ideological dimension", with V. Malleret and H. Nørreklit)

2001 Manpower Award - Best Doctoral thesis in HRM ("The perception of performance evaluation criteria: the role of the relationship to work and perceived performance")

PUBLICATIONS

Journal Articles

ANCELIN-BOURGUIGNON, A. (2025). La responsabilité sociale des enseignants(-chercheurs) en comptabilité : état de l'art et illustration en contrôle de gestion. *Finance Contrôle Stratégie*, NS-17(https://doi.org/10.4000/14124).

ANCELIN-BOURGUIGNON, A. (2025). Social Responsibility in Accounting Education: Current Perspectives and a Management Control Case Study. *Finance Contrôle Stratégie*, NS-17.

AZAMBUJA, R., ISLAM, G. and ANCELIN-BOURGUIGNON, A. (2023). Walling In and Walling Out: Middle Managers' Boundary Work. *Journal of Management Studies*, 60(7), pp. 1819-1854.

ANCELIN-BOURGUIGNON, A. and NOÛS, C. (2022). Publish and perish: How critical scholars are increasingly trapped into toxic double binds. *Journal of Pragmatic Constructivism*, 12(1), pp. 45-54.

ANCELIN-BOURGUIGNON, A., DORSETT, C. and AZAMBUJA, R. (2020). Lost in translation? Transferring creativity insights from arts into management. *Organization*, 27(5), pp. 717-741.

ANCELIN-BOURGUIGNON, A. (2019). The priming role of qualitative research in constructivist management control teaching. *Qualitative Research in Accounting and Management*, 16(2), pp. 463-490.

ANCELIN-BOURGUIGNON, A. and GIRAUD, F. (2019). Control-related social psychology concepts: their contribution to management control research. *Accounting Auditing Control*, 25(3), pp. 9-39.

ANCELIN-BOURGUIGNON, A. (2018). La dynamique des doubles contraintes dans les organisations. Propositions pour limiter leur caractère toxique. *Revue Française de Gestion*, 44(270), pp. 143-157.

ANCELIN-BOURGUIGNON, A., SAULPIC, O. and ZARLOWSKI, P. (2013). Subjectivities and Micro-Processes of Change in Accounting Practices: A Case Study. *Journal of Accounting and Organizational Change*, 9(2), pp. 206-236.

BOURGUIGNON, A., SAULPIC, O. and ZARLOWSKI, P. (2005). "Le coût unitaire, ce n'est pas ma priorité", ou le difficile mariage de la performance économique et sociale dans une entreprise du secteur public. *Revue de Gestion des Ressources Humaines*, (57), pp. 42-61.

BOURGUIGNON, A. (2005). Management Accounting and Value Creation: The Profit and Loss of Reification. *Critical Perspectives on Accounting*, 16(4), pp. 353-389.

BOURGUIGNON, A. and CHIAPELLO, E. (2005). The Role of Criticism in the Dynamics of Performance Evaluation Systems. *Critical Perspectives on Accounting*, 16(6), pp. 665-700.

BOURGUIGNON, A. and JENKINS, A. (2004). Changer d'outils de contrôle de gestion ? De la cohérence instrumentale à la cohérence psychologique. *Finance Contrôle Stratégie*, 7(3), pp. 31-61.

BOURGUIGNON, A. (2004). Performance Management and Management Control: Evaluated Manager's Point of View. *European Accounting Review*, 13(4), pp. 659-687.

BOURGUIGNON, A., MALLERET, V. and NØRREKLIT, H. (2004). The American balanced scorecard versus the French tableau de bord: the ideological dimension. *Management Accounting Research*, 15(2), pp. 107-134.

BOURGUIGNON, A. (2003). Il faut bien que quelque chose change pour que l'essentiel demeure : la dimension idéologique du "nouveau" contrôle de gestion. *Accounting Auditing Control*, 9(2003/3), pp. 27-53.

BOURGUIGNON, A. and CHIAPELLO, E. (2003). L'ordre social à l'épreuve. *Cadres CFDT*, (407), pp. 77-84.

BOURGUIGNON, A., MALLERET, V. and NØRREKLIT, H. (2002). Den kulturelle dimension i okonomistyringen: illustreret via tableau de bord og des Balancered. *Accounting Auditing Control*, (mai), pp. 33-59.

BOURGUIGNON, A., MALLERET, V. and NØRREKLIT, H. (2002). L'irréductible dimension culturelle des instruments de gestions : l'exemple du tableau de bord et du balanced scorecard. *Accounting Auditing Control*, 8(2002/3), pp. 7-32.

BOURGUIGNON, A. (2001). Evaluer les performances (I) : Comment penser ensemble GRH et contrôle de gestion. *Management et Conjoncture Sociale*, (604), pp. 16-19.

BOURGUIGNON, A. (2001). Evaluer les performances (II) : les critères mobilisés par la GRH et le contrôle de gestion sont-ils concurrents ? *Management et Conjoncture Sociale*, (604), pp. 20-24.

BOURGUIGNON, A. (1997). Sous les pavés, la plage... ou les multiples fonctions du vocabulaire comptable : l'exemple de la performance. *Accounting Auditing Control*, 3(1997/1), pp. 89-101.

BOURGUIGNON, A. (1995). Peut-on définir la performance ? *Revue Française de Comptabilité*, 269, pp. 61-66.

BOURGUIGNON, A. (1994). Instruments de gestion et culture : le cas du retour de l'investissement. *Intercultures*, 25/26, pp. 151-168.

BOURGUIGNON, A. (1993). Comptabilité analytique et stratégie : comment font les Japonais ? *Revue Française de Comptabilité*, 245, pp. 44-51.

Books and book editor

BOURGUIGNON, A. (1993). *Le modèle japonais de gestion*. La Découverte, 125 pages.

Book chapters

ANCELIN-BOURGUIGNON, A. and GROSSO, E. (2026). Biodiversity: When counting is preserving. In: Khlif W., Mehrpouya, A. & Chatzivgeri, E. eds. *RECOUNT. Kashfing Accounting with Visuals*. 1st ed. Edinburgh: Edinburgh Diamond, The University of Edinburgh, pp. 39-43.

ANCELIN-BOURGUIGNON, A. (2024). Penser autrement la connaissance et l'action dans les enseignements de comptabilité. In: Gond, G., Ragaigne, A., Bataille, L, Naro, G. eds. *Les dilemmes de l'enseignant en comptabilité. Savoirs, Créativité, Transitions*. 1st ed. Paris: Pearson, pp. 67-86.

ANCELIN-BOURGUIGNON, A. (2023). Les approches interculturelles du contrôle de gestion. In: Dambrin, C. et Mourey, D. eds. *Les grands courants en contrôle de gestion*. 1st ed. Caen: Éditions Management et Société (EMS), pp. 165-185.

ANCELIN-BOURGUIGNON, A. and NØRREKLIT, H. (2023). Between romance and market: The construction of partnership on dating platforms. In: Kergel, D., Heidkamp-Kergel, B., Nørreklit, H. and Paulsen, M. eds. *Agile Learning and Management in a Digital Age: Dialogic Leadership*. 1st ed. Routledge, pp. 190-213.

ANCELIN-BOURGUIGNON, A. (2021). Penser la réification et l'aliénation avec Georg Lukács. In: Gilbert, P. et Mourey, D. eds. *Philosophie et outils de gestion. Entre dévoilement des impensés et nouvelles potentialités de théorisation*. 1st ed. Caen: Éditions Management et Société (EMS), pp. 95-120.

ANCELIN-BOURGUIGNON, A. (2018). Le contrôle de gestion du XXe siècle tardif: ce qui a (hélas) vraiment changé. In: Mathieu Floquet, Pierre Labardin, Yves Levant eds. *L'histoire comme méthode pour comprendre le management*. 1st ed. Paris: L'Harmattan, pp. 123-141.

ANCELIN-BOURGUIGNON, A. (2017). Daily Creativity at Work as a Source of Well-Being and Performance, Provided It Is Not Managed. In: Varda Muhlbauer, Wes Harry eds. *Redefining Management*. 1st ed. Springer, pp. 127-154.

ANCELIN-BOURGUIGNON, A. (2014). Double contrainte. In: Philippe Zawieja, Franck Guarneri eds. *Dictionnaire des risques psychosociaux*. 1st ed. Editions du Seuil, pp. 225-229.

ANCELIN-BOURGUIGNON, A. (2014). Le contrôle de gestion, figure impensée de la pensée occidentale. In: ollecker, Marc; Bollecker, Marc; Naro, Gérald eds. *Le contrôle de gestion aujourd'hui. Débats, controverses et perspectives*. 1st ed. Vuibert, pp. 75-89.

ANCELIN-BOURGUIGNON, A. (2014). Performance. In: Philippe Zawieja, Franck Guarneri eds. *Dictionnaire des Risques Psychosociaux*. 1st ed. Editions du Seuil, pp. 546-549.

BOURGUIGNON, A. (2012). A Psycho-Sociological View on Precarity: The French Case. In: Hepp R.D. (ed.). *Prekarisierung und Flexibilisierung*. 1st ed. Westfälisches Dampfboot, pp. 340-368.

BOURGUIGNON, A. (2010). Les instruments de gestion sont-ils éthiques ? Les enjeux de la réification. In: Florence Palpacuer, Maya Leroy, Gérald Naro eds. *Management, mondialisation, écologie : Regards critiques en sciences de gestion*. 1st ed. Hermès Sciences, Lavoisier, pp. 163-183.

BOURGUIGNON, A. (2009). La culture de résultat : perspectives interculturelles. In: Pras B. (ed.). *Management : enjeux de demain*. 1st ed. Fondation Nationale pour l'Enseignement de la Gestion des Entreprises (FNEGE), pp. 153-161.

BOURGUIGNON, A. (2009). Performance et contrôle de gestion. In: Bernard Colasse (ed.). *Encyclopédie de comptabilité, contrôle de gestion et audit*. 2 ed. Economica, pp. 1121-1132.

BOURGUIGNON, A. (2009). Repenser la valeur. In: Alain Pekar Lempereur (ed.). *Le leadership responsable. Un allier sûr contre la crise*. 1st ed. Gualino. Lextenso éditions, pp. 49-59.

BOURGUIGNON, A. (2007). Are Management Systems Ethical? The Reification Perspective. In: Marie Laure Djelic, Radu Vranceanu eds. *Moral Foundations of Management Knowledge*. 1st ed. Edward Elgar Publishing Ltd, pp. 221-243.

BOURGUIGNON, A. (2005). Ideology and Local Management Practice and Discourse: A Framework. In: Riad Ajami, C. Edward Arrington, Falconer Mitchell, Hanne Nørreklit eds. *Globalization, Management Control and Ideology*. 1st ed. DJOF Publishing, pp. 137-158.

BOURGUIGNON, A. (2003). Conformité-autonomie : la double contrainte du "nouveau" contrôle de gestion ? In: Emmanuel Josserand, Véronique Perret eds. *Le paradoxe : penser et gérer autrement les organisations*. 1st ed. Ellipses, pp. 191-221.

BOURGUIGNON, A. (2002). Cost-volume-profit Relationships. In: Malcolm Warner (ed.). *International Encyclopedia of Business and Management*. 2 ed. Thomson Learning, pp. 1199-1208.

BOURGUIGNON, A. (2000). Performance et contrôle de gestion. In: Bernard Colasse (ed.). *Encyclopédie de comptabilité, contrôle de gestion et audit*. 1st ed. Economica, pp. 931-941.

BOURGUIGNON, A. (1996). Cost-volume-profit Relationships. In: Malcolm Warner (ed.). *International Encyclopedia of Business and Management*. 1st ed. International Thomson Business Press, pp. 852-861.

BOURGUIGNON, A. (1996). Définir la performance : une simple question de définition ? In: Fericelli A.M., Sire B eds. *Performance et Ressources Humaines*. 1st ed. Economica, pp. 17-31.

Conference proceedings editor

BOURGUIGNON, A. and DORSETT, C. (2003). Proceedings of the 10th Workshop on Managerial and Organisational Cognition. ESSEC Business School, France.

Conference proceedings

ANCELIN-BOURGUIGNON, A. and NØRREKLIT, H. (2019). Digitalization of love. In: *9th Conference on Actor-Reality Construction*. Odense: Southern Denmark University.

ANCELIN-BOURGUIGNON, A. and NØRREKLIT, H. (2019). Accounting for Love - the Construction of the Digital(ized) Lover. In: *35th European Group for Organizational Studies Colloquium (EGOS)*. Edinburgh: University of Edinburgh Business School.

ANCELIN-BOURGUIGNON, A. and CHARRIER, B. (2019). Using the Psychoanalytical Clinical Perspective as a Method for Collaborative Research. An Interdisciplinary Example. In: *2019 Annual Conference of the European Academy of Management (EURAM)*. Lisbon: ISCTE-Instituto Universitário de Lisboa.

ANCELIN-BOURGUIGNON, A. and CHARRIER, B. (2018). 'Why Do You Want to Do This Research (With Me)? ' A Collaborative Interdisciplinary Research Method. In: *Surprise in and around Organizations: Journeys to the Unexpected, EGOS 2018 (Subtheme 24) Proceedings*. European Group for Organizational Studies (EGOS).

ANCELIN-BOURGUIGNON, A. and AZAMBUJA, R. (2017). Middle Managers and Their Boundary Work: an Ethnographic Study. In: *77th Annual Meeting of the Academy of Management: At the interface, AoM 2017 Proceedings*. Academy of Management.

ANCELIN-BOURGUIGNON, A. (2015). Les doubles contraintes dans les organisations : comprendre ce qui les clôt pour tenter de les dénouer. In: *Journée de Recherche AIMS. Les approches paradoxales en management : formes, usages, dynamiques*. Association Internationale de Management Stratégique (AIMS).

BOURGUIGNON, A., SAULPIC, O. and ZARLOWSKI, P. (2014). Change in Accountability Schemes and Societal Norms: A Case Study in the French Public Sector. In: *7th Workshop on Management Accounting as Social and Organizational Practice (MASOP)*. ESCP Business School.

BOURGUIGNON, A. (2012). De la “direction par objectifs” à la “culture de résultat” : Les tribulations du concept anglo-américain d'accountability en France. In: *Actes du 6ème Séminaire d'Études du Groupe GEM*. Groupe Ecoles de Management (GEM).

BOURGUIGNON, A. (2012). Enseigner les instruments de gestion : un défi éthique ? In: *Actes du Congrès des IAE 2012*. IAE Poitiers.

BOURGUIGNON, A. (2012). Gérer autrement : les leçons de la pensée chinoise. In: *Nouvelles Frontières du Management*. Fondation Nationale pour l'Enseignement de la Gestion des Entreprises (FNEGE).

FLIPO, C. and BOURGUIGNON, A. (2012). Has Talent Management Something to Do with Talent? In: *Papers of the 1st Workshop on Talent Management*. European Institute for Advanced Studies in Management (EIASM).

BOURGUIGNON, A. and ZARLOWSKI, P. (2012). How Images in Popular Management Press Convey Representations Maintaining Gender and Ethnicity Discrimination. In: *Proceedings of the 17th Conference on Accounting and Management History: Images and Representations*. IAE Toulouse.

BOURGUIGNON, A., SAULPIC, O. and ZARLOWSKI, P. (2011). Change in Accountability Schemes and Societal Norms: A Case Study. In: *Papers of the 7th CMS Conference*. University of Naples.

BOURGUIGNON, A. and NØRREKLIT, H. (2011). Discourse and the Construction of the Marketable and Governable Lover. In: *Papers of the 7th CMS Conference*. University of Naples.

BOURGUIGNON, A. and DE BONY, J. (2010). Cultural Studies in Management: Practice Matters. In: *Proceedings of the 26th EGOS Colloquium*. European Group for Organizational Studies (EGOS).

BOURGUIGNON, A. and ZARLOWSKI, P. (2010). Representations of Women in Popular Management Press: Mind the Gap! In: *International Labour Process Conference 2010, Papers of the Stream 'Representations and Realities of Women's Work'*. Rudgers University.

BOURGUIGNON, A., DUGDALE, D. and COLWYN JONES, T. (2010). The French Accounting Regime. In: *Proceedings of the 33rd Annual Congress of EAA (Site internet)*. European Accounting Association (EAA).

BOURGUIGNON, A., DUGDALE, D., COLWYN, T.J. and LUTHER, R. (2009). Accounting for French Companies: Tradition and Change in a Globalizing World. In: *Proceedings of the 2009 Interdisciplinary Perspectives on Accounting (IPA) Conference*. Universität Innsbruck.

BOURGUIGNON, A. (2009). Enseigner le contrôle de gestion : un piège éthique ? In: *La place de la dimension européenne dans la comptabilité, le contrôle et l'audit. Actes du 30e Congrès de l'Association Francophone de Comptabilité (AFC)*. EM Strasbourg.

BOURGUIGNON, A. and ZARLOWSKI, P. (2009). How French Management Magazines Provide Representations Maintaining Gender, Ethnicity and Double Discrimination. In: *Proceedings of the Conference 'Gender and Diversity in Organizations'*. Association Francophone de Gestion des Ressources Humaines (AGRH), pp. 211-222.

BOURGUIGNON, A., SAULPIC, O. and ZARLOWSKI, P. (2009). Reinterpreting Accountability in the French Public Sector. In: *Proceedings of the 2009 Interdisciplinary Perspectives on Accounting (IPA) Conference*. Universität Innsbruck.

BOURGUIGNON, A. (2009). Teaching Management Control Systems: An Ethical Trap? In: *Proceedings of the 32nd Annual Congress of the European Accounting Association (EAA) (Site internet)*. European Accounting Association (EAA).

BOURGUIGNON, A., SAULPIC, O. and ZARLOWSKI, P. (2009). When the Enterprise Culture Meets Identities: A Case Study. In: *Proceedings of the 32nd Annual Congress of the European Accounting Association (EAA) (Site internet)*. European Accounting Association (EAA).

BOURGUIGNON, A. (2009). When the Enterprise Culture Meets Identities: A Case Study. In: *La place de la dimension européenne dans la comptabilité, le contrôle et l'audit, Actes du 30e Congrès de l'Association Francophone de Comptabilité (AFC)*. EM Strasbourg.

BOURGUIGNON, A. (2008). Enseigner les instruments de gestion : un piège éthique ? In: *Journée de recherche "Approches critiques : Quelles conséquences pour la formation des managers ?"*. EMLyon Business School.

BOURGUIGNON, A. and ZARLOWSKI, P. (2008). Imagin[in]g business in popular management press. In: *Proceedings of the First Workshop on Imagining Business*. Saïd Business School, Oxford University.

BOURGUIGNON, A. (2008). Teaching Management Control Systems: An Ethical Trap? In: *Proceedings of the 2008 Critical Perspectives on Accounting Conference*. Baruch College, City University of New York.

BOURGUIGNON, A., SAULPIC, O. and ZARLOWSKI, P. (2008). When the Enterprise Culture Meets Identities: A Case Study. In: *Proceedings of the 2008 Critical Perspectives on Accounting Conference*. Baruch College, City University of New York.

BOURGUIGNON, A., SAULPIC, O. and ZARLOWSKI, P. (2007). Management Control Systems and Organisational Change: Framing Time and Identity. In: *Proceedings of the 4th GMARS [Global Management Accounting Research Symposium]*. Michigan State University.

BOURGUIGNON, A., SAULPIC, O. and ZARLOWSKI, P. (2007). New Institutionalism and Accounting Change: Why Ideals, Discourses and Techniques are not Enough. In: *Proceedings of the 5th conference of APIRA (Asia Pacific Interdisciplinary Research in Accounting Conference)*. APIRA.

BOURGUIGNON, A., SAULPIC, O. and ZARLOWSKI, P. (2007). New Institutionalism and Accounting Change: Why Ideals, Discourses and Techniques are not Enough. In: *Proceedings of the 2nd joint MCA/MACORG (Management Control Association/Management Control Research Group) Workshop*. Management Control Association (MCA).

BOURGUIGNON, A., SAULPIC, O. and ZARLOWSKI, P. (2007). Performance Management Systems and Organisational Change: Framing Time and Identity. In: *Proceedings of the 7th International Management Control Systems Research Conference (MCA, ENROAC and MACORG)*. ESCP-EAP.

BOURGUIGNON, A., SAULPIC, O. and ZARLOWSKI, P. (2006). Change in Performance Management Practices and Identity: A Case Study. In: *Proceedings of the 22nd EGOS Colloquium: The Organizing Society.* European Group for Organizational Studies (EGOS).

BOURGUIGNON, A. and ZARLOWSKI, P. (2006). Images in Popular Management Press: French Data and Research Agenda. In: *Proceedings of the 22nd EGOS Colloquium. The Organizing Society*. Financial Management Association (FMA).

BOURGUIGNON, A., SAULPIC, O. and ZARLOWSKI, P. (2006). Management Accounting Change in the French Public Sector: A New-institutionalist Perspective. In: *Actes du 27ème Congrès de l'AFC*. Financial Management Association (FMA).

BOURGUIGNON, A., SAULPIC, O. and ZARLOWSKI, P. (2006). Management Control Systems and Organisational Change: The Role of Performance Measurement Systems. In: *Proceedings of IGO Conference: Integrating Global Organizations The Role of Performance Measurement Systems*. Financial Management Association (FMA).

BOURGUIGNON, A. (2006). Teaching Management Systems: An Ethical Trap? In: *EIASM Workshop on Moral Foundations of Management Knowledge: Opening the Black Box: Moral Foundations of Management Knowledge, EIASM Workshop, Paris-Cergy-Pontoise*. European Institute for Advanced Studies in Management (EIASM).

BOURGUIGNON, A., SAULPIC, O. and ZARLOWSKI, P. (2005). "Le coût unitaire, ce n'est pas ma priorité", ou le difficile mariage de la performance économique et sociale dans une entreprise du secteur public. In: *(Ré)concilier l'économique et le social*. Association Francophone de Gestion des Ressources Humaines (AGRH).

BOURGUIGNON, A., SAULPIC, O. and ZARLOWSKI, P. (2005). "Le coût unitaire, ce n'est pas ma priorité". Le difficile passage de la performance sociale à la performance économique dans une entreprise du secteur public. In: *Performances économiques & performances sociales à l'heure de la RSE*. Financial Management Association (FMA), pp. 183-196.

BOURGUIGNON, A. (2005). Analysing the Ideological Function of Accounting Practice and Discourse in Context: Framework and Illustration. In: *Proceedings of Critical Perspectives on Accounting Conference 2005*. Baruch College, City University of New York.

BOURGUIGNON, A., SAULPIC, O. and ZARLOWSKI, P. (2005). Management Accounting Change and Identity: A Case Study. In: *Proceedings of the Research Conference on the Changing Roles of Management Accounting as a Control System*. Chartered Institute of Management Accountants (CIMA).

BOURGUIGNON, A., SAULPIC, O. and ZARLOWSKI, P. (2005). Management Control Change in the Public Sector: A Case Study. In: *Improving Organizations and Society*. European Institute for Advanced Studies in Management (EIASM).

BOURGUIGNON, A. and JENKINS, A. (2004). Changer d'outils de contrôle de gestion ? De la cohérence instrumentale à la cohérence psychologique. In: *Actes de la 1ère Journée : Gestion des Ressources Humaines et Contrôle de Gestion - Les aspects humains de l'audit et du contrôle de gestion*. Université de Rennes 1, IGR, pp. 85-109.

BOURGUIGNON, A. (2004). The Ideological Function of New Accounting Words: A French Example. In: *Proceedings of the 6th International Management Control Systems Research Conference*. Management Control Association (MCA).

BOURGUIGNON, A., JENKINS, A. and NØRREKLIT, H. (2003). "New 'Organizational Forms and the Old Quest for Coherence'". In: *Proceedings of the 19th European Group for Organizational Studies (EGOS) Colloquium: Organizational Analysis Informing Social and Global Development*. European Group for Organizational Studies (EGOS).

BOURGUIGNON, A., JENKINS, A. and NØRREKLIT, H. (2003). Management Control and "Coherence": Some Unresolved Questions. In: *Proceedings of the 7th Interdisciplinary Perspectives on Accounting Conference*. University Carlos III of Madrid.

BOURGUIGNON, A. and DORSETT, C. (2002). Creativity: Can Artistic Perspectives Contribute to Management Questions? In: *Proceedings of the 9th Workshop on Managerial and Organisational Cognition*. European Institute for Advanced Studies in Management (EIASM).

BOURGUIGNON, A. (2002). The Behavioural Impact of Management Accounting: New Insights from Cognitive Psychology. In: *Proceedings of the 3rd Conference on New Directions in Management Accounting: Innovations in Practice and Research*. European Institute for Advanced Studies in Management (EIASM), pp. 185-211.

BOURGUIGNON, A. and CHIAPELLO, E. (2002). The Contribution of the Trial Framework to the Analysis of Management Instruments as Source of Organizational Justice. The Example of Performance Evaluation. In: *2002 Critical Perspectives on Accounting Conference*. Baruch College, City University of New York.

BOURGUIGNON, A., MALLERET, V. and NØRREKLIT, H. (2001). American Management Theory and French Acts of Resistance. In: *Proceedings of the Founding Conference of the European Academy of Management - European Management Research: Trends and Challenges (CD-Rom)*. IESE Business School.

BOURGUIGNON, A., MALLERET, V. and NØRREKLIT, H. (2001). Balanced Scorecard versus French Tableau de Bord : Beyond Dispute, a Cultural and Ideological Perspective. In: *Workshop on Performance Measurement and Management Control*. European Institute for Advanced Studies in Management (EIASM), pp. 109-149.

BOURGUIGNON, A. (2001). New Management Control: Is it Really New? In: *Proceedings of the 5th International Management Control Systems Research Conference*. Royal Holloway University of London.

BOURGUIGNON, A. (2000). Perceived Performance and Evaluation Criteria and Perceived Performance: Salience or Consistency? In: *Proceedings of the 6th Interdisciplinary Perspectives on Accounting Conference (Vol. 2)*. University of Manchester, UMIST.

BOURGUIGNON, A. (1999). Au pays des injonctions paradoxales : comment les individus perçoivent-ils les attentes de conformité et d'autonomie ? In: *La G.R.H. : Contrôle et autonomie*. Fondation Nationale pour l'Enseignement de la Gestion des Entreprises (FNEGE), pp. 171-186.

BOURGUIGNON, A. (1998). Benchmarking: From Intentions to Perceptions. In: *EIASM Workshop on New Directions in Management Accounting: Innovations in Practice and Research*. European Institute for Advanced Studies in Management (EIASM), pp. 179-192.

BOURGUIGNON, A. (1998). L'évaluation de la performance : un instrument de gestion éclaté. In: *La G.R.H. éclatée*. Financial Management Association (FMA).

BOURGUIGNON, A. (1998). Représentation de la performance : le contrôle de gestion ne suffit pas. In: *Performances et comptabilité*. Association Francophone de Comptabilité (AFC), pp. 537-553.

BOURGUIGNON, A. (1993). L'évaluation de la performance : du rationnel au symbolique. In: *Universalité et contingence de l'AGRH - Actes du 4e Congrès de l'AGRH - Jouy-en-Josas - 18-19 novembre 1993 - vol. 2*. HEC, pp. 19-33.

BOURGUIGNON, A. (1992). Pilotage de gestion des nouveaux environnements de production : les pratiques japonaises. In: *Actes du 13 Congrès de l'AFC, Bordeaux - vol. 2*. Université Bordeaux I, pp. 329-353.

Conferences

ANCELIN-BOURGUIGNON, A. and CHARRIER, B. (2016). Faire produire des écrits réflexifs : une perspective clinique. In: 29e Congrès de l'Association Internationale de Pédagogie Universitaire (AIPU). Laussane.

ANCELIN-BOURGUIGNON, A. and CHARRIER, B. (2015). De l'importance de l'élaboration préalable des enjeux d'une recherche en collaboration. In: 9e Biennale Internationale de l'Education, de la Formation et des Pratiques Professionnelle. Paris.

ANCELIN-BOURGUIGNON, A. (2015). Performance Management Fever – Why Rethinking Western Management is Urgent and How Chinese Thought Can Help. In: 5th Workshop on Asian Management and Entrepreneurship. Shanghai.

ANCELIN-BOURGUIGNON, A. (2014). Health at Work: The Role of Management Systems in the Growth of Psychosocial Risks. In: 2nd International Forum of the Council on Business and Society. Keio.

ANCELIN-BOURGUIGNON, A. (2014). Research and the Validity of Knowledge Taught – The Case for a Constructivist Teaching Position. In: Workshop on the Link Between Research and Teaching in Management Accounting. Edinburgh.

ANCELIN-BOURGUIGNON, A. (2014). The Actor-Reality Perspective Community: Shared Views and Divergences. In: 4th Conference on the Actor-Reality Perspective. Edinburgh.

BOURGUIGNON, A. (2013). De la "direction par objectifs" à la "culture de résultat" : les tribulations du concept anglo-américain d'accountability en France. In: 34ème Congrès de l'Association Francophone de Comptabilité 2013. Montréal.

BOURGUIGNON, A. (2013). How Do We Construct the Actor-Reality Perspective (ARP). In: 3rd conference on the Actor-Reality Perspective. Aarhus.

BOURGUIGNON, A. (2012). Creativity for All? Beyond the Myth, Social Domination. In: 6th Art of Management and Organization Conference 2012. York.

BOURGUIGNON, A. (2012). De la direction par objectifs à la culture de résultat : les tribulations du concept anglo-américain d'accountability en France. In: 6th GEM Conference: The Language Factor in the Context of International Management: Understanding the Challenges for Organisations and Individuals. Paris.

BOURGUIGNON, A. (2012). Getting Out of Mechanical Managementt: Lessons from Chinese Thought. In: 2nd Conference on "The Actor-Reality Perspective in a Global Economy". Pisa.

BOURGUIGNON, A. and CHAUCHAT, H. (2011). Creativity in Organizations: Strategically Important or Socially Normative? In: Workshop “The Hidden Sides of Creativity in Organizational Settings". Paris.

BOURGUIGNON, A. (2009). A Psycho-sociological View on Precarity: The French Case. In: SUPI Conference on "Precarity and Flexibilisation - The New Qualities of the Social Structure: Re-orientation of Economical and Ideological Perspective". Berlin.

BOURGUIGNON, A., SAULPIC, O. and ZARLOWSKI, P. (2009). Re-interpreting Accountability in the French Public Sector. In: 4th Joint MCA/MACORG Workshop. Lille.

BOURGUIGNON, A., SALPIC, O. and ZARLOWSKI, P. (2009). Subtle Resistance to Accountability: A Case Study in the French Public Sector. In: CMS6: The 6th International Critical Management Studies Conference (Stream 18 Accountability and Accounterability). Warwick.

BOURGUIGNON, A. (2008). Enseigner les instruments de gestion : un piège éthique ? In: Séminaire MACORG (Management Accounting and Control Research Group). Paris.

BOURGUIGNON, A. (2008). La crise - ou (enfin !) l'opportunité de se re-poser la question de la valeur... In: Conférence interdisciplinaire "Questionner la crise". Cergy-Pontoise/Paris.

BOURGUIGNON, A. (2008). La culture de résultat : perspectives interculturelles. In: Etats Généraux du Management 2008. Paris.

BOURGUIGNON, A., SAULPIC, O. and ZARLOWSKI, P. (2008). Re-interpreting Accountability in the French Public Sector. In: Research Seminar ‘The shadow line of accountability: performances and controls across public and private '. Venice.

BOURGUIGNON, A. (2007). Are Management Systems Ethical? The Reification Perspective. In: 2nd Joint MACORG/MCA Workshop. Greenwich.

BOURGUIGNON, A. (2007). Instruments de gestion de la performance et dynamiques identitaires. In: Séminaire « (Re)penser le travail et l'entreprise : hybridations théoriques, débats et controverses. Paris.

BOURGUIGNON, A. (2006). Accounting and Ideology: The Role of Practice, Discourse and Context. In: 29th Annual Congress of the European Accounting Association (EAA). Dublin.

BOURGUIGNON, A. and CHAUCHAT, H. (2006). La créativité dans l'entreprise : composante identitaire ou domination sociale ? In: 6ème Congrès International de Psychologie Sociale de Langue Française. Grenoble.

BOURGUIGNON, A., SAULPIC, O. and ZARLOWSKI, P. (2006). Management Accounting Change in the Public Sector: A French Case Study and a New Institutionalist Perspective. In: 29th Annual Congress of the European Accounting Association (EAA). Dublin.

BOURGUIGNON, A., SAULPIC, O. and ZARLOWSKI, P. (2006). Management Control Change, Organisational Change and Identity: A Case Study. In: Joint MACORG/MCA Workshop. Paris.

BOURGUIGNON, A. (2005). Creativity: When Managers' Perceptions Diverge from Taken-for-granted Representations. In: 12th European Congress on Work and Organizational Psychology. Istanbul.

BOURGUIGNON, A., SAULPIC, O. and ZARLOWSKI, P. (2005). Organisational Change, Managerial Innovation and Identity: A Case Study. In: 12th European Congress on Work and Organizational Psychology. Istanbul.

BOURGUIGNON, A., SAULPIC, O. and ZARLOWSKI, P. (2005). The Diffusion, Adoption and Impact of New Public Management: A Case Study of a French Public Company. In: EIASM Workshop on Trends and Fashions in Management Studies. Lisbon.

ANCELIN-BOURGUIGNON, A. (2004). Investigating Coherence in Organisations: Methodological Questions.

BOURGUIGNON, A. and JENKINS, A. (2004). Management Accounting and the Production of Coherence in Organisations: A Case Study. In: 27th Annual Congress of the European Accounting Association (EAA). Prague.

BOURGUIGNON, A. (2004). Performance Perceptions and Performance Evaluation Perceptions: New Insights from an Exploratory Research. In: ", 2004 ABO [Accounting, Behavior & Organization] Conference, American Accounting Association. Chicago.

BOURGUIGNON, A. (2004). The Ideological Function of Accounting Practice and Discourse: A Framework and an Illustration from France. In: Research Seminar, Department of Finance, University of Innsbruck. Innsbruck.

BOURGUIGNON, A. and DORSETT, C. (2003). Identity and Creativity: Can Organisations Learn from the Arts? In: 11th European Congress on Work and Organizational Psychology. Lisboa.

BOURGUIGNON, A., JENKINS, A. and NORREKLIT, H. (2003). Management and Control and "Coherence": Some Unresolved Questions. In: 26th Annual Congress of the European Accounting Association (EAA). Sevilla.

BOURGUIGNON, A. (2003). The Ideological Function of New Accounting Words: A French Example. In: International Conference on Corporate Management, Accounting and National Ideology – A Multinational Perspective, Aarhus School of Business. Aarhus.

ANCELIN-BOURGUIGNON, A. (2001). Management Accounting and Value Creation: Beyond Strategic Relevance, Some Social Functions.

BOURGUIGNON, A. (2001). Performance Management: Towards a Reinforcement of the Double Bind Conformity-autonomy. In: EIASM Workshop on Reframing Organisational Performance. Brussels.

BOURGUIGNON, A., MALLERET, V. and NORREKLIT, H. (2001). Tableau de Bord and French Reaction on the Balanced Scorecard. In: 24th Annual Congress of the European Accounting Association (EAA). Athens.

BOURGUIGNON, A. (2000). La relation au travail après 35 ans. In: 11ème Congrès de Psychologie du travail et des Organisations, Association Internationale de Psychologie du Travail de Langue Française (AIPTLF). Rouen.

BOURGUIGNON, A. (2000). The Perception of Performance Evaluation Criteria (2): Determinants of Perception Styles. In: 23rd Annual Congress of the European Accounting Association (EAA). Munich.

ANCELIN-BOURGUIGNON, A. (1999). Management de la performance et création de valeur.

BOURGUIGNON, A. (1999). The Perception of Performance Evaluation Criteria (1): Perception Styles. In: 22nd EAA Annual Congress. Bordeaux.

BOURGUIGNON, A. (1998). Images of Performance: Accounting is not enough. In: 21st EAA Annual Congress. Antwerp.

ANCELIN-BOURGUIGNON, A. (1998). L'évaluation de la performance : un instrument de gestion éclaté.

BOURGUIGNON, A. (1996). Définir la performance : une simple question de définition ? In: 7e Congrès de l'AGRH. Paris.

BOURGUIGNON, A. (1993). La comptabilité de gestion au Japon. In: CNC (Conseil National de la Comptabilité). Paris.

BOURGUIGNON, A. (1993). Le contrôle de gestion japonais. In: UDEC (Union des Diplômés Experts-Comptables). Paris.

Invited speaker

ANCELIN-BOURGUIGNON, A. and GROSSO, E. (2024). Compter pour protéger. In: Agora Re-count Photographic Exposition (https://www.recountphotoaward.org/copy-of-showcase). Tunis.

ANCELIN-BOURGUIGNON, A. (2021). Peut-on encore être un.e enseignant.e-chercheur.e critique ? In: 1re Conférence francophone sur la recherche en comptabilité critique & interprétative (online). Toulouse.

ANCELIN-BOURGUIGNON, A. (2021). Penser autrement la connaissance et l'action dans les enseignements de comptabilité. In: Journée d'étude du groupe thématique de l'AFC sur l'enseignement de la comptabilité. Poitiers.

Working Papers

ANCELIN-BOURGUIGNON, A., SAULPIC, O. and ZARLOWSKI, P. (2006). *Management Accounting Change in the Public Sector: A French Case Study and a New Institutionalist Perspective*. 06018, ESSEC Business School.

ANCELIN-BOURGUIGNON, A. and JENKINS, A. (2004). *Management Accounting Change and the Construction of Coherence in Organisations: A Case Study*. 04003, ESSEC Business School.

ANCELIN-BOURGUIGNON, A. and DORSETT, C. (2003). *Creativity: can artistic perspectives contribute to management questions?* ESSEC Business School.

BOURGUIGNON, A., JENKINS, A. and NØRREKLIT, H. (2003). *Management Control and "Coherence": Some Unresolved Questions*. 03018, ESSEC Business School.

ANCELIN-BOURGUIGNON, A. and CHIAPELLO, E. (2003). *The Role of Criticism in the Dynamics of Performance Evaluation Systems*. HEC, 777/2003, HEC.

ANCELIN-BOURGUIGNON, A. and CHIAPELLO, E. (2003). *The Role of Critiscism in the Dynamics of Performance Evaluation Systems*. 03017, ESSEC Business School.

BOURGUIGNON, A., MALLERET, V. and NØRREKLIT, H. (2002). *The American Balanced Scorecard Versus the French Tableau de Bord: An Ideological Perspective*. 02-5, 2002, Aarhus School of Business.

ANCELIN-BOURGUIGNON, A. (2002). *The Perception of Performance Evaluation Criteria: Salience or Consistency?* 02006, ESSEC Business School.

BOURGUIGNON, A., MALLERET, V. and NØRREKLIT, H. (2001). *American Management Theory and French Acts of Resistance*. 01-1, 2001, Aarhus School of Business.

BOURGUIGNON, A., MALLERET, V. and NØRREKLIT, H. (2001). *Balanced Scorecard versus French Tableau de Bord: Beyond Dispute, A Cultural and Ideological Perspective*. 724/2001, HEC.

ANCELIN-BOURGUIGNON, A. (2000). *The Perception of Performance Evaluation Criteria (2): Determinants of Perception Styles*. DR n°00008, ESSEC Business School.

ANCELIN-BOURGUIGNON, A. (1999). *Performance et contrôle de gestion*. 99014, ESSEC Business School.

ANCELIN-BOURGUIGNON, A. (1999). *The Perception of Performance Evaluation Criteria (1): Perception Styles*. 99013, ESSEC Business School.

ANCELIN-BOURGUIGNON, A. (1998). *Benchmarking: From Intentions to Perceptions*. 98043, ESSEC Business School.

ANCELIN-BOURGUIGNON, A. (1998). *Images of Performance: Accounting is not enough*. 98009, ESSEC Business School.

ANCELIN-BOURGUIGNON, A. (1998). *L'évaluation de la performance : un instrument de gestion éclaté*. 98042, ESSEC Business School.

ANCELIN-BOURGUIGNON, A. (1998). *Management Accounting and Value Creation: Value Yes, but What Value ?* 98044, ESSEC Business School.

ANCELIN-BOURGUIGNON, A. (1994). *Au pays des mots-valises : l'exemple de la performance*. 94042, ESSEC Business School.

ANCELIN-BOURGUIGNON, A. (1992). *Pilotage de gestion des nouveaux environnements de production : les pratiques japonaises*. ESSEC Business School.

ANCELIN-BOURGUIGNON, A. (1991). *Contrôle de gestion des organisations juste à temps / La contribution des méthodes japonaises*. Papiers de recherche du CRERAP (Centre d'Enseignement et de Recherche sur les Economies de la Région Asie-Pacifique - Université de Paris-I), ESSEC Business School.

Book reviews

ANCELIN-BOURGUIGNON, A. (2014). Rescension de l'ouvrage : "Evaluez moi ! Evaluation au travail : Les ressorts d'une fascination". Accounting Auditing Control, France.

ANCELIN-BOURGUIGNON, A. (2013). Comptabilité-Contrôle-Audit. Accounting Auditing Control, France.

OTHER RESEARCH ACTIVITIES

Editorial Board Membership

2007 - 2014 Management Accounting Research

2005 - 2008 Accounting Auditing Control

Organisation of a conference

2006 Co-convenor of the subtheme "Popular Management" at the 22nd EGOS Colloquium (European Group of Organisation Studies), Norway

2003 Co-Chairperson and Organizer of the 10th EIASM Workshop on Managerial and Organisational Cognition, France

Affiliations

2003 - 2007 Member of the AFC (French Accounting Association) Executive Committee, Research Committee

Since 2013 Member of European Accounting Association (EAA)

Since 2009 Member of the Academy of Management (AOM)

Since 2003 Member of European Group for Organization Studies (EGOS)

Since 2003 Member of European Association of Work and Organizational Psychology (EAWOP)

Since 2003 Member of the Association Francophone de Comptabilité (AFC)

Since 2001 Member of the Association Francophone de Gestion des Ressources Humaines (AGRH)

PhD Supervision

2015 Ricardo AZAMBUJA (ESSEC Business School), Thesis director, First Placement: Associate Professor - ESC Rennes School of Business and second affiliation at Fundacao Dom Cabral

Other research activities

2006 - 2010 Member of MACORG (Management Control Research Group)

Since 2010 PhD advisor

2006 Guest Editor - International Studies of Management and Organization

PROFESSIONAL ACTIVITIES

Consulting

2008 - Present Coach

1985 - 1986 Consultant, International Labor Office, France

SERVICE

2014 - 2018 Member of the CHSCT comittee (Comité d'Hygiène, de Sécurité et des Conditions de Travail), ESSEC Business School, France