

# Annick ANCELIN-BOURGUIGNON

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## RESEARCH INTERESTS

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Organizational Behavior, Management Control

## EDUCATION

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| 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<br><i>Les instruments de gestion au risque de la réification</i> |
| 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

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### Full-time academic positions

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| 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

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

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| 1978 - 1987 | Accounting and Finance manager in International Firms, Various, France |
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## GRANTS AND HONORS

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## 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

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### 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 økonomistyringen: 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. (2024). Penser autrement la connaissance et l'action dans les enseignements de comptabilité. In: Gond, G., Ragaïgne, 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.
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- 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.

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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'*. Rutgers 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.
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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).

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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).

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- 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.
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- 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.

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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.

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- 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.
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- 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.

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- 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.

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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.

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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 Institutional 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.

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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 Criticism 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 : "Évaluez moi ! Évaluation 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

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### 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

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### Consulting

- 2008 - Present Coach
- 1985 - 1986 Consultant, International Labor Office, France

## SERVICE

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