Florence CAVELIUS

Teaching Professor
Department: Accounting and Management Control
ESSEC Business School
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RESEARCH INTERESTS

Management Control, Corporate Finance, Management of Information Systems, Sustainability &

EDUCATION

2007	Doctorat of Science in Management, Université Paris X Nanterre, France
2002	Agrégation Economics and Management, France
1986	Master of Science in Management, EDHEC Business School, France

EMPLOYMENT

Full-time academic positions

2015 - Present	Teaching Professor, ESSEC Business School, France
2009 - 2015	Associate Teaching Professor, ESSEC Business School, France

Other affiliations and appointments

2025 - 2028	Head of the Accounting and Management Control Department, ESSEC Business School, France
2017 - 2030	Academic director MGO Program, ESSEC Business School, France
2012 - 2021	Track Head, ESSEC Business School, France
2008 - 2010	Associate professor, Université Paris X Nanterre, France
2002 - 2008	Professeur Agrégée Economy and management, Université Sorbonne Paris Nord, France

Other professional experiences

1997 - 2002	Management Control Chief Officer, Alstom, France
1991 - 1997	Management Control Chief Officer, Systra, France
1986 - 1991	Management Controller then Chief Financial Officer, Civis Conseil Havas Group, France

GRANTS AND HONORS

Awards and Honors

2012 Literati Network Award for Excellence 2012: Outstanding Paper, for the article “Opening The Black Box: How Internal Reporting Systems Contribute to the Quality of Financial Disclosure,” Journal of Applied Accounting Research (2011)

PUBLICATIONS

Journal Articles

CAVELIUS, F., ENDENICH, C. and ZICARI, A. (2020). Back to Basics or Ready for Take Off? The Tensions on the Role of Management Controllers in the Digital Age. *Accounting Auditing Control*, 26(2), pp. 89-123.

CAVELIUS, F. (2011). Opening the "Black Box": How Internal Reporting Systems Contribute to the Quality of Financial Disclosure. *Journal of Applied Accounting Research*, 12(3), pp. 187-211.

CAVÉLIUS, F. and DESSERTINE, P. (2009). Le rôle de l'information de gestion dans la relation dirigeants-actionnaires : le cas des sociétés de capital investissement. *Finance Contrôle Stratégie*, 2(12).

Books and book editor

CAVELIUS, F., BONNEAULT, P., GOMEZ, M.L., GORDIN, M., LORINO, P. and MOTTIS, N. (2019). *Comptabilité de gestion et pilotage des coûts [2ème édition]*. 2 ed. Pearson, 304 pages.

CAVELIUS, F., BONNEAULT, P., GOMEZ, M.L., GORDIN, M., LORINO, P. and MOTTIS, N. (2016). *Comptabilité de gestion et pilotage des coûts*. Pearson, 296 pages.

Book chapters

CAVELIUS, F., ENDENICH, C. and ZICARI, A. (2023). Bystanders or change makers? Where do management controllers fit in the digital world? In: Adrian Zicari, Tom Gamble eds. *Responsible Finance and Accounting. Performance and Profit for Better Business, Society and Planet*. 1st ed. Routledge.

Conference proceedings

CAVELIUS, F. (2012). Configurations du reporting interne et pratiques de communication finacière : Contribution à la connaissance de leur construction réciproque. In: *Actes du 33e Congrès de l’Association Francophone de Comptabilité (AFC) 2012*. Association Francophone de Comptabilité (AFC).

CAVELIUS, F. (2010). L'évolution du métier de contrôleur de gestion sous la pression financière. In: *Comptabilité, contrôle audit et gestion des coûts dans la globalisation et la normalisation*. ISEOR.

CAVÉLIUS, F. (2009). Confrontation systèmes de reporting et communication financière grâce à une mesure de leur qualité. In: *30 ème Congrès de l'Association Francophone de Comptabilité*. Strasbourg: AFC.

CAVÉLIUS, F. (2007). Quality of Management Control Information and its Public Disclosure to the Shareholders: an Empirical Evidence of its Usefulness from French Listed Companies. In: *European Accounting Association Congress*. Lisbonne: European Accounting Association (EAA).

Conferences

CAVELIUS, F. (2017). Apprentissage par l'expérience : pédagogie inversée et mode projet en introduction au contrôle de gestion - année pré-Master. In: 38ème Congrès de l'Association Francophone de Comptabilité (AFC) 2017.

CAVELIUS, F. (2014). L'influence des exigences de la communication financière sur les pratiques de contrôle de gestion : le cas d'un équipement automobile français. In: 35ème Congrès de l'Association Francophone de Comptabilité (AFC) 2014.

CAVELIUS, F., GOMEZ, M.L., LINDER, S., LORINO, P., MOTTIS, N. and ZICARI, A. (2012). The Impact of Management Control Systems on Work. In: 3ème Etats Généraux du Management 2012: Nouvelles Frontières du Management.

Published Cases

CAVELIUS, F., KERVEILLANT, M. and LIGONIE, M. (2018). Louise Saint Lacroix: cost analysis and decisions. ESSEC Business School.

CAVELIUS, F., KERVEILLANT, M. and LIGONIE, M. (2018). Louise Saint Lacroix : analyse des coûts et décisions. ESSEC Business School.

Press

GAMBLE, T., CAVELIUS, F., ENDENICH, C. and ZICARI, A. 2023. *Interview: How Big Data Will Impact the Role of Management Controllers*. August.

OTHER RESEARCH ACTIVITIES

Ad-hoc reviewer for :

Accounting Auditing Control, Journal of Applied Accounting Research, Revue Management & Avenir

Affiliations

Since 2010 MACORG member

Since 2008 AFC member

PROFESSIONAL ACTIVITIES

Consulting

2008 - Present Consulting to settle management control tools in small firms (particularly in the construction industry)