

# Florence CAVELIUS

Teaching Professor

Department: Accounting and Management

Control

ESSEC Business School

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Country of origin: France

## RESEARCH INTERESTS

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Management Control, Corporate Finance, Management of Information Systems

## EDUCATION

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|------|--|
| 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

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### 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

- |                |   |
|----------------|---|
| 2017 - Present | 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

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|-------------|---|
| 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

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### Awards and Honors

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| 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) |
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## PUBLICATIONS

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### 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 Changemakers? 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 financière : 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

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### 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

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### Consulting

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