Carlos RAMIREZ

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Department: Accounting and Management Control
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EDUCATION

2014	Habilitation to supervise doctoral students (HDR), IAE Paris - Sorbonne Business School, France
2005	PhD in Sociology (with first-class honours), EHESS - École des hautes études en sciences sociales, France
1995	Agrégation in Social Sciences Ecole Normale Supérieure, France
1990	MSc in Management, HEC Paris, France

EMPLOYMENT

Full-time academic positions

2016 - Present	Professor, ESSEC Business School, France
2014 - 2016	Associate Professor, ESSEC Business School, France
2008 - 2013	Associate Professor at the department of Accounting and Management Control, HEC Paris, France
2002 - 2008	Assistant Professor at the department of Accounting and Management Control, HEC Paris, France
1997 - 2002	Research Officer (Institute of Chartered Accountants in England and Wales Trustees Research Program) at the Department of Accounting and Finance, London School of Economics and Political Science (LSE), United Kingdom

Other affiliations and appointments

2020 - 2023	Academic director IMHI, ESSEC Business School, France
2019 - 2022	Co-Head of the Accounting and Management Control Department, ESSEC Business School, France
2009 - 2009	Visiting scholar, University of Sydney Business School, Australia
2009 - 2009	Visiting scholar, University of Hitotsubashi, Japan

GRANTS AND HONORS

Awards and Honors

2009 Association Francophone de Comptabilité Best Paper Award in 2009 for “Aux sources de la théorie positive : Contribution à une analyse institutionnelle des changements de paradigmes dans la recherche comptable”

2007 Nominated for the best teacher of the year at HEC Paris – Pierre Vernimmen Teaching Award, HEC Paris, France

Grants

2012 Research Grant, Foundation HEC, France

PUBLICATIONS

Journal Articles

PETANI, F.J., RAMIREZ, C. and GENDRON, Y. (2026). Not so fast, AI! The long resistance and adaptation of professionals to digitalization. *Critical Perspectives on Accounting*, In press, pp. 102888.

RAMIREZ, C. and 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. and 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. and 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. and 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. and 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.

Book chapters

POULLAOS, C. and RAMIREZ, C. (2020). Professionalisation. In: 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. In: *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. In: *Finance: The Discreet Regulator: How Financial Activities Shape and Transform the World*. 1st ed. London: Palgrave Macmillan, pp. 40-59.

RAMIREZ, C. and LABARDIN, P. (2012). Les histoires de la profession comptable en France. In: *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. In: *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. In: *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. In: *Sociologie des groupes professionnels*. 1st ed. Paris: La Découverte, pp. 129-139.

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

Guest editor of a journal special issue

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

Conferences

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

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

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

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

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

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

ZICARI, A. and RAMIREZ, C. (2019). Al fin de cuentas, qué es un balance social? In: 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). In: 31st Society for the Advancement of Socio-Economics (SASE) Annual Meeting.

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

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

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

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

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

RAMIREZ, C., STRINGFELLOW, L. and MACLEAN, M. (2015). There Is No Such Beast! New Avenues for Research on Professional Categorization. In: 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). In: 35ème Congrès de l'Association Francophone de Comptabilité (AFC) 2014.

Prefaces of a journal

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

Press

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

OTHER RESEARCH ACTIVITIES

Editorial Board Membership

2014 - 2019 European Accounting Review

Since 2014 Critical Perspectives on Accounting

Ad-hoc reviewer for :

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 Member of the audit committee of the European Association of Evolutionary Political Economy

Other research activities

2011 - 2014 Member of the scientific committee of the European Accounting Association congress

SERVICE

2010 - 2012 Head of the department of Accounting and Management Control, HEC Paris, France

2009 - 2013 Member of the Research Committee, HEC Paris, France

2008 - 2010 Member of the Pedagogy committee, HEC Paris, France