

# Carlos RAMIREZ

Professor

Department: Accounting and Management

Control

ESSEC Business School

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Country of origin: France

## EDUCATION

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- |      |   |
|------|---|
| 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<br>Ecole Normale Supérieure, France   |
| 1990 | MSc in Management, HEC Paris, France  |

## EMPLOYMENT

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### Full-time academic positions

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| 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

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| 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 Hitotsubashi, Japan  |
| 2009 - 2009 | Visiting scholar, University of Sydney Business School, Australia                          |

## GRANTS AND HONORS

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## 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

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### Journal Articles

- 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

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### Editorial Board Membership

- Since 2014 Critical Perspectives on Accounting
- 2014 - 2019 European Accounting Review

### 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

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- 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