

**Annick  
Ancelin-  
Bourguignon**

**Professor,  
Department  
Interdisciplinary  
approaches to  
management**



**Contact**

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## Education

Habilitation à Diriger des Recherches, Université de Paris-Dauphine (French qualification as a PhD Advisor)

Doctorat en Sciences de Gestion, Université Paris I Panthéon-Sorbonne (French PhD)

DEA en Sciences de Gestion, Université Paris I Panthéon-Sorbonne (Master Research)

Certification in coaching

MBTI Certification

Diploma of the ESSEC Business School (Master Science)

## Biography

Annick Ancelin-Bourguignon conducts interdisciplinary research that, combined with teaching methods placing students and participants at the core of the learning process, provides the basis of seminars and courses that explore the complexity of management situations under various social science perspectives, such as psychology, sociology and philosophy. Shedding light on frequently concealed aspects of management leads to critical analyses that enable to propose alternative forms of management that, far from fashionable but often simplistic ideas, respect intercultural as well as interpersonal differences, thus contributing to the mutually satisfying development of organizations and their members. Having been a manager in firms before joining academia (where she has been a Professor of Management Accounting/Control before turning to Management), she is also active as a coach.

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## Research Areas

Management by numbers in organizations and society: Behavioural, organisational and social aspects

Creativity

Cross-cultural management

## On-going Projects

Perceptions of creativity

Management control change and New Public Management

European Accounting Regimes (France, Germany, United Kingdom)

Pictures in popular management press

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## Publications

### ✉ Academic Publications

#### Books

*Special Issue of International Studies of Management & Organization*

(ISMO) on Creativity in Organizations, 36, 1, . Armonk (NY) (USA) : M.E. Sharpe, 2006

*Proceedings of the 10th Workshop on Managerial and Organisational Cognition.* (with C. Dorsett). Cergy-Pontoise (France) : ESSEC Research Center & EIASM, 2003

*Le modèle japonais de gestion.* Paris (France) : La Découverte - Repères, 1993

## Articles

"Preface: Creativity in Organizations" (A. Bourguignon), *International Studies of Management and Organization*, Sep 2006, Vol. 36, Issue 1, p. 3-7

"The Role of Criticism in the Dynamics of Performance Evaluation Systems" (E. Chiapello), *Critical Perspectives on Accounting*, Aug 2005, Vol. 16, Issue 6, p. 665-700

"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" (O. Saulpic, P. Zarlowski), *Revue de Gestion des Ressources Humaines*, Aug 2005, Issue 57, p. 46-61

"Management Accounting and Value Creation: The Profit and Loss of Reification" (A. Bourguignon), *Critical Perspectives on Accounting*, May 2005, Vol. 16, Issue 4, p. 353-389

"Performance Management and Management Control: Evaluated Manager's Point of View" (A. Bourguignon), *European Accounting Review*, Dec 2004, Vol. 13, Issue 4, p. 659-687

"Changer d'outils de contrôle de gestion ? De la cohérence instrumentale à la cohérence psychologique" (A. Jenkins), *Finance Contrôle Stratégie*, Sep 2004, Vol. 7, Issue 3, p. 31-61

"The American balanced scorecard versus the French tableau de bord: the ideological dimension" (V. Malleret, H. Norreklit), *Management Accounting Research*, Jan 2004, Vol. 15, Issue 2, p. 107-134

"L'ordre social à l'épreuve" (A. Bourguignon, E. Chiapello), *Cadres CFDT*, Oct 2003, Issue 407, p. 77-84

"Il faut bien que quelque chose change pour que l'essentiel demeure : la dimension idéologique du nouveau contrôle de gestion" (A. Bourguignon), *Comptabilité Contrôle Audit*, May 2003, Issue Numéro Spécial Innovations Managériales, Mai, p. 27-53

"L'irréductible dimension culturelle des instruments de gestions : l'exemple du tableau de bord et du balanced scorecard" (A. Bourguignon, V. Malleret, H. Norreklit), *Comptabilité Contrôle Audit*, May 2002, Issue Numéro spécial Aspects Internationaux, p. 7-60

"Den kulturelle dimension i økonomistyringen: illustreret via tableau de bord og des Balancered" (A. Bourguignon, V. Malleret, H. Norreklit), *Comptabilité Contrôle Audit*, May 2002, Issue Numéro Spécial Aspects Internationaux, mai, p. 33-60

"Evaluer les performances (I) : Comment penser ensemble GRH et contrôle de gestion" (A. Bourguignon), *Management et Conjoncture Sociale*, May 2001, Issue 604, p. 16-19

"Evaluer les performances (II) : les critères mobilisés par la GRH et le contrôle de gestion sont-ils concurrents ?" (A. Bourguignon), *Management et Conjoncture Sociale*, May 2001, Issue 604, p. 20-24

"Sous les pavés, la plage... ou les multiples fonctions du vocabulaire comptable : l'exemple de la performance" (A. Bourguignon), *Comptabilité Contrôle Audit*, Mar 1997, Vol. 3, Issue 1, p. 89-101

### **Book Chapters**

*A psycho-sociological view on precarity: the French case.* In: *Prekarisierung und Flexibilisierung*. Münster (Germany) : Westfälisches Dampfboot, Hepp, R.D.. 2012, p. 340-368

*Les instruments de gestion sont-ils éthiques ? Les enjeux de la réification.* In: *Management, mondialisation, écologie : Regards critiques en sciences de gestion*. Paris (France) : Hermès Science Publications-Lavoisier, Palpacuer, F., Leroy, M., Naro, G.. 2010, p. 163-183

*La culture de résultat : Perspectives interculturelles.* In: *Management : enjeux de demain*. Paris (France) : Vuibert-FNEGE, B. Pras. 2009, p. 153-161

*Repenser la valeur.* In: *Le leadership responsable : un allié sûr contre la crise*. Paris (France) : Gualino Lextenso Editions, Alain PEKAR-LEMPEREUR. 2009, p. 49-59

*Performance et Contrôle de gestion.* In: *Encyclopédie de Comptabilité, Contrôle de Gestion et Audit*. Paris (France) : Economica, Bernard COLASSE. 2009, p. 1121 -1132

*Are management systems ethical? The reification perspective.* In: *Moral Foundations of Management Knowledge*. Cheltenham (United Kingdom) : Edward Elgar, Marie-Laure Djelic, Radu Vranceanu. 2007, p. 221-243

*Ideology and Local Management Practice and Discourse: A Framework.* In: *Globalization, Management Control and Ideology*. Copenhagen (Denmark) : DJOF Publishing, AJAMI R., ARRIGTON E., MITCHELL F., NORREKLIT H.. 2005, p. 137-158

*Conformité-autonomie : la double contrainte du nouveau contrôle de gestion ?.* In: *Le paradoxe : penser et gérer autrement les organisations*. Paris (France) : Ellipses, PERRET V., JOSSERAND E.. 2003, p. 191-221

*Définir la performance : une simple question de définition ?.* In: *Performance et Ressources Humaines*. Paris (France) : Economica, FERICELLI A.M., SIRE B.. 1996, p. 18-31

### **Working Papers**

"Management Accounting Change in the Public Sector: A French case study and a New Institutional Perspective" (A. Bourguignon, O. Saulpic, P. Zarlowski). Essec Research Center, DR-06018 Dec 06.

"Management Accounting Change and the Construction of Coherence in Organisations: A Case Study" (A. Jenkins). Essec Research Center, DR-04003 Mar 04.

"Creativity: can artistic perspectives contribute to management questions?" (C. Dorsett). Essec Research Center, DR-03020 Jun 03.

"Management Control and Coherence: Some Unresolved Questions" (A. Jenkins, H. Norreklit). Essec Research Center, DR-03018 May 03.

"The Perception of Performance Evaluation Criteria: Saliency or Consistency?" (A. Bourguignon). Essec Research Center, DR-02006 Mar 02.

"The Perception of Performance Evaluation Criteria (2): Determinants of Perception Styles" (A. Bourguignon). Essec Research Center, DR-8 Mar 00.

"The Perception of Performance Evaluation Criteria (1): Perception Styles" (A. Bourguignon). Essec Research Center, DR-99013 May 99.

"Benchmarking: From Intentions to Perceptions" (A. Bourguignon). Essec Research Center, DR-98043 Nov 98.

## 📖 Other Publications

### Articles published in Conference Proceedings

"Change in accountability schemes and societal norms: a case study in the French public sector", With O. Saulpic, P. Zarlowski. In : *Papers of the 7th CMS Conference, 7th International Critical Management Studies (CMS) Conference*. Naples (Italy) : University of Naples Federico II, 2011 ([http://www.organizzazione.unina.it/cms7/proceedings/proceedings\\_stream\\_18/Bourguignon](http://www.organizzazione.unina.it/cms7/proceedings/proceedings_stream_18/Bourguignon)).

"Discourse and the construction of the marketable and governable lover", With H. Norreklit. In : *Papers of the 7th CMS Conference, 7th International Critical Management Studies (CMS) Conference*. Naples (Italy) : University of Naples Federico II, 2011 ([http://www.organizzazione.unina.it/cms7/proceedings/proceedings\\_stream\\_22/Bourguignon](http://www.organizzazione.unina.it/cms7/proceedings/proceedings_stream_22/Bourguignon)).

"Cultural studies in Management: Practice Matters", With J. De Bony. In : *Papers of the 26th EGOS Colloquium, Subtheme 14 - National Culture and Globalization: Articulation and Interplay*, 26th EGOS Colloquium. Lisbon (Portugal) : EGOS, 2010 ([www.egosnet.org](http://www.egosnet.org))

"The French accounting regime", With D. Dugdale, C. Jones, R. Luther. In : *Papers of the 33rd EAA Annual Congress*, 33rd Annual Congress of the European Accounting Association (EAA). Istanbul (Turkey) : EAA, 2010 (<http://www.eaa2010.org/r/downloadpapers>)

"Representations of Women in Popular Management Press: Mind the Gap", With P. Zarlowski. In : *Papers of the Stream 2 Representations and Realities of Women's Work 2*, International Labour Process Conference 2010, New Brunswick (N.J.) (USA) : Rutgers University, 2010 (<http://www.ilpc.org.uk/ILPC2010/Programme/ProgrammeDetailsTuesday16thMarch.aspx#a9>)

"Accounting for French companies: Tradition and change in a globalizing world", With C. Jones, D. Dugdale, R. Luther. In : *Proceedings of the 2009 Interdisciplinary Perspectives on Accounting (IPA) Conference*, 2009 Interdisciplinary Perspectives on Accounting (IPA) Conference. Innsbruck (France) : Universität Innsbruck, 2009 ([http://www.uibk.ac.at/at/ipa2009/intranet/paper\\_downloads/](http://www.uibk.ac.at/at/ipa2009/intranet/paper_downloads/))

"Reinterpreting accountability in the French public sector", With O. Saulpic, P. Zarlowski. In : *Proceedings of the 2009 Interdisciplinary Perspectives on Accounting (IPA) Conference*, 2009 Interdisciplinary Perspectives on Accounting (IPA) Conference. Innsbruck (Austria) : Universität Innsbruck, 2009 ([http://www.uibk.ac.at/at/ipa2009/intranet/paper\\_downloads/](http://www.uibk.ac.at/at/ipa2009/intranet/paper_downloads/))

"When the Enterprise Culture Meets Identities: A Case Study", With O. Saulpic, P. Zarlowski. 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)* , 30e Congrès de l'Association Francophone de Comptabilité (AFC). Strasbourg (France) : EM Strasbourg, 2009 (<http://www.iae.univ-poitiers.fr/afc09/PDF/p116.pdf>)

"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)*, 30e Congrès de l'Association Francophone de Comptabilité (AFC). Strasbourg (France) : EM Strasbourg, 2009 (<http://www.iae.univ-poitiers.fr/afc09/PDF/p188.pdf>)

"Teaching Management Control Systems: An Ethical Trap? ". In : *Papers of the 32nd Annual Congress of the European Accounting Association (EAA)*, 32nd Annual Congress of the European Accounting Association (EAA). Tampere (Finland) : EAA, 2009 (<http://www.eaa2009.org/r/downloadpapers>)

"How French management magazines provide representations maintaining gender, ethnicity and double discrimination", With P. Zarlowski. In : *Proceedings of the Conference 'Gender and Diversity in Organizations'*, Conference 'Gender and Diversity in Organizations'. Paris (France) : AGRH & ESCP-EAP, 2009, p. 211-222

"Imagin[ing] business in popular management press", With P. Zarlowski. In : *Papers of the 1st EIASM Workshop on Imagining Business*, 1st EIASM Workshop on Imagining Business. Oxford (United Kingdom) : ([http://www.eiasm.org/frontoffice/event\\_announcement.asp?event\\_id=555](http://www.eiasm.org/frontoffice/event_announcement.asp?event_id=555)), 2008

"Enseigner les instruments de gestion : un piège éthique ?". In : *Approches critiques : Quelles conséquences pour la formation des managers ?*, Journée de recherche "Approches critiques : Quelles conséquences pour la formation des managers ?". Lyon (France) : EM-Lyon ([http://www.em-lyon.com/france/OCE\\_JourneeCritiques/index.aspx](http://www.em-lyon.com/france/OCE_JourneeCritiques/index.aspx)), 2008

"Performance management systems and organisational change: Framing time and identity", With O. Saulpic, P. Zarlowski. In : *Proceedings, 7th International Management Control Systems Research Conference (MCA, ENROAC and MACORG)*. Paris (France) : ESCP-EAP, 2007, p. CD Rom

"New institutionalism and accounting change: why ideals, discourses and techniques are not enough", With O. Saulpic, P. Zarlowski. In : *Proceedings, 5th Asia-Pacific Interdisciplinary Research in Accounting (APIRA) Conference*. Auckland (New Zealand) : University of Canterbury, <http://www.bsec.canterbury.ac.nz/apira2007/proceedings.html>, 2007

"Performance management systems and organisational change: Framing time and identity", With O. Saulpic, P. Zarlowski. In : *Cost and Performance in Services and Operations*, 8th EIASM MAR [Management Accounting Research] Conference. Trento (Italy) : EIASM, [http://www.eiasm.org/frontoffice/event\\_announcement.asp?event\\_id=503](http://www.eiasm.org/frontoffice/event_announcement.asp?event_id=503), 2007

"Management control systems and organisational change: Framing time and identity", With O. Saulpic, P. Zarlowski. In : *Proceedings, 4th GMARS [Global Management Accounting Research Symposium]*. East Lansing (Mi.) (United States) : Michigan State University, <http://www.bus.msu.edu/acc/gmars/acceptedPapers.cfm>, 2007

"Teaching management systems: an ethical trap?". In : *Opening the black*

box: *Moral Foundations of Management Knowledge, EIASM Workshop, Paris-Cergy-Pontoise*, EIASM Workshop on Moral Foundations of Management Knowledge. Bruxelles (Belgium) : [www.eiasm.org/](http://www.eiasm.org/), 2006

"Images in popular management press: French data and research agenda", With P. Zarlowski. In : *The Organizing Society. Papers of the 22nd EGOS Colloquium*, 22nd EGOS Colloquium. Bergen (Norway) : , 2006

"Change in performance management practices and identity: A case study", With O. Saulpic, P. Zarlowski. In : *The organizing society. Papers of the 22nd EGOS Colloquium*, 22nd EGOS Colloquium. Bergen (Norway) : EGOS, 2006, p. Site

"Management Accounting change in the French public sector: A New-Institutionalist perspective", With O. Saulpic, P. Zarlowski. In : *Comptabilité, Contrôle, Audit et Institution(s). Actes du 27ème Congrès de l'AFC*, 27ème Congrès de l'AFC. Tunis (Tunisie) : AFC, 2006

"Management Control Change in the Public Sector: A Case Study", With O. Saulpic, P. Zarlowski. In : *Improving Organizations and Society. Proceedings of the 3rd EIASM Conference on Performance Measurement and Management Control*, 3rd EIASM Conference on Performance Measurement and Management Control. Nice (France) : EIASM, 2005

"Analysing the Ideological Function of Accounting Practice and Discourse in Context: Framework and Illustration". In : *Proceedings of Critical Perspectives on Accounting Conference 2005*,. New York (USA) : Baruch College, City University of New York, 2005

"Management Accounting Change and Identity: A Case Study", With O. Saulpic, P. Zarlowski. In : *The Changing Roles of Management Accounting and Control System. Proceedings of the ENROAC/MCA Conference*, Research Conference on the Changing Roles of Management Accounting and Control System. Antwerp (Belgique) : Management Control Association (MCA)/European Network for Research in Organisational & Accounting Change (ENROAC), 2005

"New Management Control: Is it Really New?". In : *Proceedings of the 5th International Management Control Systems Research Conference*,. Egham (London) (Grande Bretagne) : Royal Holloway University of London, 2001

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## Teaching

### 📖 Teaching at ESSEC

Management (team management and leadership, personality and management style, identity, creativity)

Interdisciplinary seminars on the psychological and sociological aspects of management systems (management control, HRM, ERP)

Teambuilding

Qualitative research methods (discourse analysis)

### 📖 Other Teaching Activities

PhD dissertation supervisor

Professional thesis advisor

## Other Activities

### 📌 Awards and Distinctions

2001 Manpower Award - Best Doctoral thesis in HRM ("The perception of performance evaluation criteria: the role of the relationship to work and perceived performance")

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. Norreklit)

### 📌 Scientific Activities

#### Editorial Board Membership

*Management Accounting Research*, Elsevier (since 2007)

*Comptabilité-Contrôle-Audit*, Vuibert (2005-2008)

#### Conference Presentations

"How French management magazines provide representations maintaining gender, ethnicity and double discrimination", (with P. Zarlowski). Workshop Recherche "Nouvelles pratiques de Management", Toulouse Business School, Toulouse, France, 17 Jun 2011

"Creativity in organizations: Strategically important or socially normative?", (with H. Chauchat). Workshop "The hidden sides of creativity in organizational settings", ESSEC Business School, Cergy-Pontoise, France, 20 May 2011

"Subtle resistance to accountability: A case study in the French public sector", (with O. Saulpic, P. Zarlowski). CMS6: The 6th International Critical Management Studies Conference (Stream 18 Accountability and Counterability), Warwick Business School, University of Warwick, Warwick, UK, 14 Jul 2009

"A psycho-sociological view on precarity: The French case", SUPI Conference on "Precarity and Flexibilisation - The New Qualities of the Social Structure: Re-orientation of Economical and Ideological Perspective", SUPI (Social Uncertainty, Precarity, Inequality) Network & Freie Universität Berlin, Berlin, Germany, 20 Mar 2009

"La crise - ou (enfin !) l'opportunité de se re-poser la question de la valeur...", Conférence interdisciplinaire 'Questionner la crise', ESSEC, Cergy-Pontoise, France, 17 Dec 2008

"Enseigner les instruments de gestion : un piège éthique ?", MACORG Seminar, MACORG (Management Accounting and Control Research Group), Paris, France, 13 Nov 2008

"La culture de résultat : perspectives interculturelles", Etats Généraux du Management - Tensions d'aujourd'hui, enjeux de demain, FNEGE, Paris, France, 17 Oct 2008

"Re-interpreting accountability in the French public sector", (with O. Saulpic, P. Zarlowski). Research Seminar 'The shadow line of accountability: performances and controls across public and private', Nordic Network for Public-Private Relations & Venice University, Venice, Italy, 18 Apr 2008

"Instruments de gestion de la performance et dynamiques identitaires", Séminaire « (Re)penser le travail et l'entreprise : hybridations théoriques, débats et controverses », LISE - CNAM (Laboratoire Interdisciplinaire pour la Sociologie Economique), Paris, France, 07 Dec 2007

"Are management systems ethical? The reification perspective", 2nd Joint MCA/ MACORG Workshop, MCA (Management Control Association) and MACORG (Management Control Research Group), Greenwich, United Kingdom, 17 May 2007

"New institutionalism and accounting change: why ideals, discourses and techniques are not enough", (with O. Saulpic, P. Zarlowski). 2nd Joint MCA/ MACORG Workshop, MCA (Management Control Association) and MACORG (Management Control Research Group), Greenwich, United Kingdom, 17 May 2007

"La créativité dans l'entreprise : composante identitaire ou domination sociale ?", (with H. Chauchat). 6ème Congrès International de Psychologie Sociale de Langue Française, Association pour la Diffusion de la Recherche Internationale en Psychologie Sociale (ADRIPS), Grenoble, France, 30 Aug 2006

"Management Accounting Change in the Public Sector: A French case study and a New Institutional Perspective", (with O. Saulpic, P. Zarlowski). 29th Annual Congress of the European Accounting Association, European Accounting Association, Dublin, Ireland, 22 Mar 2006

"Accounting and Ideology: The role of practice, discourse and context", 29th Annual Congress of the European Accounting Association, European Accounting Association, Dublin, Ireland, 22 Mar 2006

"The Diffusion, Adoption and Impact of New Public Management: A Case Study of a French Public Company", (with O. Saulpic, P. Zarlowski). EIASM Workshop on Trends and Fashions in Management Studies, Lisboa, Portugal, 20 Oct 2005

"Creativity: When Managers' Perceptions Diverge from Taken-for-granted Representations", XIth European Congress on Work and Organizational Psychology, Istanbul, Turquie, 15 May 2005

"Performance Perceptions and Performance Evaluation Perceptions: New Insights from an Exploratory Research", 2004 ABO Research Conference, Chicago, Etats-Unis, 15 Oct 2004

"Management Accounting and the Production of Coherence in Organisations: A Case Study", (with A. Jenkins). 27th Annual Congress of the European Accounting Association, Prague, République Tchèque, 01 Apr 2004

"The Ideological Function of New Accounting Words: A French Example", International Conference on Corporate Management, Accounting and National Ideology. A Multinational Perspective, Aarhus, Denmark, 11 Dec 2003

"Identity and Creativity: Can Organisations Learn from the Arts?", (with C. Dorsett). XIth European Congress on Work on Organizational Psychology, Lisboa, Portugal, 14 May 2003

"Management and Control and Coherence: Some Unresolved Questions", (with A. Jenkins, H. Norreklit). 26th Annual Congress of the European Accounting Association (EAA), Sevilla, Spain, 01 Apr 2003

"Performance Management: Towards a Reinforcement of the Double Bind Conformity-autonomy", Workshop on Reframing Organizational Performance, Bruxelles, Belgique, 08 Nov 2001

"La relation au travail après 35 ans", 11ème Congrès de Psychologie du Travail et des Organisations, Rouen, France, 28 Aug 2000

"The Perception of Performance Evaluation Criteria (2): Determinants of Perception Styles", 23rd Annual Congress of the European Accounting Association, Munich, Allemagne, 29 Mar 2000

"The Perception of Performance Evaluation Criteria (1): Perception Styles", 22nd Annual Congress of the European Accounting Association, Bordeaux, France, 05 May 1999

### ▣ **Affiliations and Academic Responsibilities**

PhD Advisor

Member of the Editorial Boards of Management Accounting Research and Comptabilité-Contrôle-Audit (the French academic accounting journal)

Co-convenor of the subtheme "Popular Management" at the 22nd EGOS Colloquium (European Group of Organisation Studies) Bergen, 2006

Co-Chairperson and Organiser of the 10th EIASM Workshop on Managerial and Organisational Cognition, Paris Cergy-Pontoise (France), 18-20 June 2003

Member of the Scientific Committee of the ESSEC Research Center (2002-2004).

Member of the AFC (Francophone Accounting Association) Executive Committee, Research Committee (2003-2007).

Member of Academy of Management (AOM), European Group for Organization Studies (EGOS), European Association of Work and Organizational Psychology (EAWOP), European Accounting Association (EAA), Association Francophone de Gestion des Ressources Humaines (AGRH). Association Francophone de Comptabilité (AFC), MACORG (Management Control Research Group).

### ▣ **Consulting and Other Activities**

Coach

### ▣ **Professional Experience**

Accounting and Finance Manager in international firms

Consultant, International Labor Office

Professor of Management Accounting/Control