

**Nicolas  
Mottis**

**Professor,  
Department  
Accounting and  
Management  
Control**  
Co-Chair of  
Department



**Contact**

✉ **Mail:**  
mottis@essec.fr  
✉ Avenue Bernard  
Hirsch,  
BP 50105  
95021 Cergy Pontoise  
cedex  
FRANCE

## Education

2002 Habilitation à Diriger des Recherches (qualification to supervise research), University of Paris Dauphine (France)

1996 International Teachers' Program, London Business School (UK)

1993 Ph.D. in Economics, Ecole Polytechnique (France) Dissertation on Coordination, Incentives and Organizational Models: The Management of Information Systems in Banking. Thesis Jury: Prof. Aoki (Stanford), Prof. Kogut (Wharton), M. Lévy-Garboua (Managing Director, BNP), Prof. Moisdon (Ecole des Mines), Prof. Ponsard (Ecole Polytechnique & CNRS, Advisor), Prof. Tanguy (Ecole Polytechnique & INRA).

1990 M.S. in Applied Mathematics - Joint diploma from University Paris Dauphine, Ecole Polytechnique and Ecole des Mines (France).

## Research Areas

### Areas

Strategic control: corporate governance, SRI, value creation concepts, design of incentive systems, design of balanced scorecards...

Project management in high tech industries (IS, automobile, biotech)

Management education: evolution of business schools, university reforms in Europe, accreditation

### Sectors

Banking, Automobile, Higher Education, High Technology

---

## Publications

### ✉ Academic Publications

#### Books

*Contrôle de Gestion et Pilotage de l'entreprise.* (with R. Demeestère, P. Lorino). 4th edition. Paris (France) : Dunod, 2009

*L'art de l'innovation.* paris (France) : L'Harmattan, 2007

*Contrôle de Gestion et Pilotage de l'entreprise.* (with R. Demeestère, P. Lorino). 3rd edition. Paris (France) : Dunod, 2006

*Le Contrôle de Gestion.* 2d edition. Colombelles (14) (France) : EMS/Mnagement et Société, 2006

*Le contrôle de gestion.* Colombelle (France) : EMS (Editions Management et Société), 2002

*Contrôle de gestion et pilotage de l'entreprise.* (with R. Demeestere, P. Lorino). 2d edition. Paris (France) : Dunod, 2002

*Contrôle de gestion et pilotage.* (with R. Demeestere, P. Lorino). Paris (France) : Nathan, 1997

## Articles

"L'investissement socialement responsable en France : opportunité "de niche" ou placement "mainstream" ?" (N. Mottis, P. Crifo), *Gérer et comprendre*, Jun 2011, Issue 104, p. 14-25

"Création de valeur, 10 ans après..." (N. Mottis, JP. Ponsard), *Revue Française de Gestion*, Sep 2009, Vol. 35, Issue 198-199, p. 209-226

"L'Europe des masters en formation: le processus de Bologne au travers des cas allemand, anglais et français." (N. Mottis), *Annales des Mines - Gérer & Comprendre*, Dec 2008, Issue 94, p. 25-37

"Animer une économie fragile: échos d'une histoire agitée..." (N. Mottis), *Annales des Mines - Gérer & Comprendre*, Dec 2008, Issue 94, p. 4-13

"Des professionnels pressés sur un semblant de marché..." (N. Mottis, M. Thévenet), *Revue Française de Gestion*, Oct 2007, Vol. 33, Issue 178-179, p. 195-209

"Les cordonniers sont-ils les plus mal chaussés" (N. Mottis), *Revue économique et sociale*, Sep 2006, Vol. Soixante quatrième année, Issue 3, p. 119-123

"Faut-il faire crédit à l'accréditation ?" (N. Mottis, M. Thévenet), *Revue Française de Gestion*, Dec 2003, Vol. 29, Issue 147

"Relations investisseurs et contrôle des marchés financiers" (P. Zarlowski), *Revue Française de Gestion*, Nov 2003, Vol. 29, Issue 147

"S'habiller américain sans perdre son identité" (N. Mottis), *Journal de l'Ecole de Paris du Management*, Jul 2003, Issue 42

"L'influence des investisseurs institutionnels sur le pilotage des entreprises" (N. Mottis, J. Ponsard), *Revue Française de Gestion*, Nov 2002, Vol. 28, Issue 141

"Le développement de nouveaux critères de gestion basés sur la création de valeur" (J. Ponsard), *Echanges*, Jul 2002, Issue 190

"Value-based Management and the Corporate Profit Centre" (J. Ponsard), *European Business Forum*, Jan 2002, Issue 8

"Les fonds d'investissement étrangers : la part du mythe" (J. Ponsard), *Sociétal*, Jan 2001, Issue 31

"Création de valeur et politiques de rémunération. Enjeux et pratiques" (J. Ponsard), *Gérer et Comprendre*, Jun 2000, Issue 60

"Accréditation et enseignement supérieur - Certifier un service comme les autres" (M. Thevenet), *Gérer et Comprendre*, Dec 1999, Issue 58

"Strategy and investment projects" (R. Demeestere), *Controlling*, Dec 1999, Issue 12

"La gestion des processus : l'état de la pratique dans de grandes entreprises" (R. Demeestere, P. Lorino), *Echanges*, Mar 1999, Issue 153

"Des modèles types contextualisés pour une approche intégrée de la firme. Le cas de l'informatique bancaire" (N. Mottis), *Revue Economique*, Jan 1999, Vol. 50, Issue 1

"Réinventer Taylor ?" (J. Ponsard), *Sociétal*, Feb 1998, Issue 16

"Stratégie et projets d'investissements : pour un pilotage par processus" (R. Demeestere), *Comptabilité Contrôle Audit*, Sep 1997, Vol. 2, Issue 3

"Ouverture internationale et enjeux des recompositions dans le secteur bancaire" (N. Mottis), *Cahiers de l'Institut de l'Entreprise (Les)*, Sep 1996, Issue 23

"Mieux coordonner sans contractualiser : une alternative valable pour piloter des activités informatiques" (N. Mottis), *Gérer et Comprendre*, Dec 1995, Issue 41

"Transversalité et réactivité des organisations - De la planification des interfaces techniques à l'articulation des compétences" (J. Ponsard, H. Tanguy), *Revue Française de Gestion*, Jun 1995, Issue 104

"Planification et contrôle de gestion de l'informatique bancaire : étude comparative Japon / États-Unis" (N. Mottis), *Revue Japon in Extenso*, Sep 1994

### Book Chapters

*Business plan et tableau de bord*. In: *2012 Le Grand Livre de l'Economie PME*. Paris (France) : Gualino lextenso éditions, 2011, p. 181-199

*La performance sociale est nécessaire à la performance financière*. In: *Les fausses évidences des RH*. Paris (France) : Eyrolles - Editions d'Organisation, Maurice Thévenet. 2011, p. 17-30

*SRI Analysis and Asset Management: Independent or Convergent?*. In: *Corporate Social Responsibility: From Compliance to Opportunity?* (with P. Crifo). Palaiseau (France) : Les Editions de l'Ecole Polytechnique, Les Editions de l'Ecole Polytechnique. 2010, p. 109-125

*Inciter les managers? Des concepts à réviser*. In: *le leadership responsable*. Paris (France) : Gualino, Gualino. 2009, p. 255-267

*Réveiller l'entrepreneur chez le cadre à potentiel*. In: *L'art d'entreprendre*. Paris (France) : Pearson Education / Les Echos Editions, 2008, p. 232-240

*Entrepreneuriat biotech: passer de la science au marché*. In: *L'art d'entreprendre* (with D. Hine). Paris (France) : Pearson Education / Les Echos Editions, 2008, p. 155-166

*Bologna and business education: far from a model, just a process for a while....* In: *European Universities in Transition*. Cheltenham (UK) : Edward Elgar Publishing, Carmelo Mazza, Paolo Quattrone , Angelo Riccaboni. 2008, p. 93-112

*La formation économique et financière*. In: *Un monde en mouvement - Enjeux et défis*. Paris (France) : Editions Eska, Jacques Attali et Christian de Boissieu. 2007, p. 243-248

*La compétitivité du système d'enseignement supérieur français*. In: *Un monde en mouvement - Enjeux et défis*. Paris (France) : Editions Eska, Jacques Attali et Christian de Boissieu. 2007, p. 181-184

*L'impact des FIE sur le pilotage de l'entreprise*. In: *La montée en puissance des fonds d'investissement. Quels enjeux pour les entreprises ?* (with J. Ponsard). Paris (France) : La Documentation Française, PLIHON D., PONSSARD J.P.. 2002

*Pilotage des performances et contrôle de gestion*. In: *Invitation au*

*management* (with H. Bouchikhi, J. Cerdin, P. Dornier, B. Esnault, E. Le Nagard-Assayag). Paris (France) : Presses Universitaires de France, BOUCHIKHI H. et al.. 2001

*Points de vue de confrères. La gestion des processus : l'état de la pratique dans de grandes entreprises.* In: *La mutation du contrôle de gestion* (with R. Demeestere, P. Lorino). Paris (France) : Editions d'Organisation, CORFMAT D., HELLUY A., BARON P.. 2000

*Ouverture internationale et enjeux des recompositions dans le secteur bancaire.* In: *Concurrence internationale, croissance et emploi.* Paris (France) : L'Harmattan, PONSSARD J.P.. 1997

### 📄 Working Papers

"Making managers into owners : an experimental research on the impact of incentive schemes on shareholder value creation" (with P. Zarlowsky). Jan 20.

"SRI analysis and asset management: independent or convergent?" (P. Crifo, N. Mottis). Essec Research Center, DR-10006 Feb 10.

"Measuring research outputs across borders-a comment" (N. Mottis, P. Walton). Essec Research Center, DR-08007 Mar 08.

"Bologna: Far from a Model, Just a Process for a While..." (N. Mottis). Essec Research Center, DR-06006 May 06.

### 📄 Other Publications

#### Articles published in Conference Proceedings

"The effect of accreditation: standardization or excuse to move?". In : *23rd EGOS Colloquium "Beyond Waltz - Dances of Individuals and Organization"*, 23rd EGOS Colloquium 2007 in Vienna. Berlin (Germany) : Egos Executive Secretariat - Wissenschaftszentrum Berlin fuer Sozialforschung (WZB), 2007, p. 1-12

"Managing Financial Markets Expectations: A Study of Investor Relations Services in French Listed Companies", With P. Zarlowski. In : *Proceedings of Asian-Pacific Conference on International Accounting Issues.*, Séoul (Corée) 2004

"Strategies for European Business Schools: is diversity really a source of competitiveness on the world scene?". In : *EIASM - Workshop on the Process of Reforms in the University across Europe.*, Sienne (Italie) 2004

"The Rise of Investor Relations Services in French Listed Companies", With P. Zarlowski. In : *Proceedings of the 19th EGOS Colloquium.*, Copenhagen (Danemark) : EGOS, 2003

"Faire des dirigeants des actionnaires, pour quelle efficacité ? Une expérimentation sur l'impact des systèmes d'incitation sur la création de valeur actionnariale", With P. Zarlowski. In : *AFC - Congrès Toulouse 2002.*, Toulouse (France) : AFC-IUT Paul Sabatier Toulouse III-LGC, 2002

"Making Managers into Owners: An Experimental Research on the Impact of Incentive Schemes on Shareholder Value Creation", With P. Zarlowski. In : *Proceedings of the Workshop on Performance Measurement and*

*Management Control*,. Nice (France) : EIASM, Edhec School of Management, 2001

"Value-based Management at the Profit Center Level", With J. Ponsard. In : *Proceedings of the First Ecole Polytechnique/CIRANO Workshop on: Compensation in Firms: An International Comparison with Managerial Implications*,. Paris (France) 2001

"Value Creation and Compensation Policy: Implications and Practices", With J. Ponsard. In : *Proceedings of the IAAER 2000 Conference - Third Biennial International Accounting Research Conference*,. Kobe (Japon) : Kwansai Gakuin University, 2000

"Création de valeur et politiques de rémunération. Enjeux et pratiques", With J. Ponsard. In : *ASAC/IFSAM 2000 - Actes du Colloque : Faisons le point*,. Montréal (Canada) : UQAM ESG & Université du Québec, 2000

"Evolution des systèmes de rémunération. Résultats d'une enquête internationale", With J. Ponsard. In : *Audit social et progrès du management - 2ème Université de Printemps de l'Audit Social*,. Marrakech (Maroc) : I.A.S. & A.G.E.F., 2000

"Intégrer mécanismes de coordination et d'incitations dans la gestion de projet". In : *L'intégration des ressources humaines et des technologies : le défi*,. Montréal (Canada) : Presses Universitaires Polytechnique, 1999

"The Improvement of the Quality of Service in Business Education: The Accreditation Process at ESSEC", With M. Thevenet. In : *9th Workshop on Quality Management in Services*,. Gothenburg (Suède) : E.I.A.S.M., 1999

"For an integrated and contextualized design of coordination and incentives mechanisms - The case of information systems in Banking.". In : *Management at a Crossroads*,. Groningen (Pays-Bas) : Faculty of Management and Organization, 1997

"Designing Coordination and Incentives Mechanisms in IS Departments : For an Integrated and Contextualized Approach". In : *4th International Product Development Management Conference*,. Stockholm (Suède) : EIASM et Stockholm School of Economics, 1997

"Managing the Conception of Information Systems : The Need to Design Contracts Adapted to the Institutional Context". In : *The IRNOP Conference on Aspects of Society and Business Organized by Project*,. Paris (France) : Centre de Recherche en Gestion - Ecole Polytechnique, 1996

"Stratégie et projets d'investissements : pour un pilotage par processus", With R. Demeestere. In : *Marketing, Strategy, Economics, Operations and Human Resources : Insights on Service Activities*,. La Londe les Maures (France) : Institut d'Administration des Entreprises, 1996

"Bologna: Far from a Model, Just a Process for a While...". In : *2nd Workshop on the Process of Reform of University Systems (CD-Rom)*,. Venice (Italy) : EIASM, 1970

## **Press Articles**

"Relax, efficace : le miracle allemand, c'est aussi son management.". *Les Echos*, 09 May 2011, p. 19-19

"Fonctionnaires: l'intéressement contre la performance". *Les Echos*, 09 Mar 2010, p. 15-15

"Réveiller l'entrepreneur chez le cadre à potentiel". *Les Echos*, 26 Jun 2008, p. 10-11

"Entrepreneuriat biotech: passer de la science au marché". *Les Echos*, 19 Jun 2008, p. 8-9 (The "Art of Innovation" series)

"Régulation financière: comment garder les enfants?". *Les Echos*, 12 Feb 2008, p. 22-22

"Du bon usage des labels par les écoles de management". *Les Echos - L'Art de l'Innovation*, 22 Jun 2006, p. 4-5

"Grande Ecole et MBA : la bonne option". *Le Figaro*, 10 Nov 2004

"Création de valeur : le rôle de la politique de rémunération". *Les Echos - L'art de la stratégie*, 13 Apr 2000

---

## Teaching

### ▮ Teaching at ESSEC

ESSEC MBA:

- CPTG31 148 - Core MBA Course in Management Control
- CPTG31 223 - Course on "Plan, Process, Project Management"
- CPTO31 481 - Seminar "Value Creation and Corporate Gouvernance"

ESSEC PhD : elective courses in management control

### ▮ Cases

*Institut Pasteur* (N. Mottis, J. West). Harvard Business School. Boston (USA) : Harvard Business School Press, 2003 (Cases).

### ▮ Other Teaching Activities

Executive Education

- Responsible for the coaching of participants' strategic projects in "Management Général International" (Advanced Management Program) - 1997/2000
- Responsible for the Entrepreneurial Projects in the ESSEC Mannheim Executive MBA - since 2000
- Academic Director, modules designer and teacher in many company specific programs: Caisses d'Epargne, Eurodisney, France Telecom, Groupama-GAN, SNCF, Philips, AGF, Alcatel, Cegetel, Renault, Canal+, Safran, Essilor, KPMG, EDF...

---

## Other Activities

### ▮ Awards and Distinctions

Member of the jury of the academic price of the PRI - Principles of Responsible Investment (UNEP Finance Initiative)

President of the jury of the Price "FIR-PRI Finance and Sustainability, European Research Award 2011"

## 📌 **Scientific Activities**

### **Editorial Board Membership**

*Management & Avenir*, Management Prospective Editions

*Revue Française de Gestion*, Editions Hermes Lavoisier

*Annales des Mines - Gérer & Comprendre*, Editions Eska

*Annales des Mines - Gérer & Comprendre*, Editions Eska

*Annales des Mines - Gérer & Comprendre*, Editions Eska

*Management & Avenir*, Management Prospective Editions

*Revue Française de Gestion*, Lavoisier

### **Conference Presentations**

"Création de valeur et politique de rémunération. Enjeux et pratiques", (with J. Ponsard). Colloque Convergence des systèmes financiers et dynamique Finance-Industrie CREI-CEDI, Villetaneuse, France, 28 Jun 1999

"The AACSB Accreditation in Europe : the case of ESSEC.", ITP (International Teacher Program) Follow-up Session, Nice, France, 12 Jun 1997

"Business Process Management : case studies of different companies and hypotheses for further research", (with R. Demeestere, P. Lorino). EIASM, Third International Seminar on Manufacturing Accounting Research, Edinburgh, Grande-Bretagne, 11 Jun 1997

"Bologna: Far from a model, just a process for a while...", 2nd Workshop on the Process of Reform of University Systems, Venice, Italy, May 4-6, 2006

## 📌 **Affiliations and Academic Responsibilities**

Member of the Editorial Board of the review *Management & Avenir*

Reviewer for the *Revue Française de Gestion*, *Annales des Mines - Gérer & Comprendre*, *Management & Avenir*

AACSB - American Association of Collegiate Schools of Business

- Member of the Initial Accreditation Committee, 2003-2006

- Member of the Accreditation Quality Committee, 2006

- Chair of the Accreditation Quality Committee, 2007-2009

- Chair of the AACSB European Affinity Group, 2005-2010

- Responsible for the accreditation process of ESSEC, 1996-1997

- Chair of the Peer Review Team of Tsinghua University (Beijing, China, 2007), China Europe International Business School (Shanghai, China, 2008), Virginia Darden University, USA (2008), Georgetown University, USA (2009), Nova de Lisboa (2009), Korea University (2010), University of

Surrey, UK (2010), Xi'an Jiatong University (Xi'an, China, 2010)

- Peer Review Team Member for Grenoble Ecole de Management, France (2003), Vlerick Gent Management School, Belgium (2004), University of Frankfurt, Germany (2004), Université de Laval, Canada (2005), Vanderbilt University - Owen Graduate School of Management, USA (2008)

EQUIS Accreditation (European Foundation for Management Development)  
Member of Peer Review Teams for Griffith University, Australia (2006), ICN, France (2006), Ceram, France (2006)

Visiting Researcher at

- Stanford University (Department of Economics) in 1992,
- Ecole Polytechnique (Laboratoire d'Econométrie) in 1997/1998 and 1998/1999,
- Harvard Business School (Life Science Program) in 2001/2002.
- Australian Graduate School of Management, Sydney, 2005/2006

Member of the ESSEC...

- Research Center Scientific Committee from September 1996 to June 1998,
- Pedagogical Committee from September 1998 to June 2000,
- Doctoral Committee from September 2000 to June 2002.
- Faculty Evaluation Committee (elected, 2006/2008)

Doctoral activities :

- Member of the thesis jury of Sanjeevan Bajaj (Referee, March 1998, Indian Institute of Management, Ahmedabad, India), of Gerald Lang (Referee, 1999, CRG, Ecole Polytechnique), of Benoit Cret (Referee, Sciences Po Paris, 2007), of Coam Tu (Referee, Econometrics Lab, Ecole Polytechnique, 2008)
- Co-Advisor of Benoit Senaux (2002-2007), ESSEC Doctoral Program
- Co-Advisor of Diane-Laure Arjaliès (2006-2010) and of Afshin Mehrpouya (since 2006), ESSEC PhD

### ▮ Consulting and Other Activities

Consulting in strategic planning and control for various companies

Member of the Supervisory Board of cHeer Up (not for profit organization, 2005-2010) and of Ecole de Paris du Management (since 2007)

Member of the "Cercle de l'Entreprise"

### ▮ Professional Experience

Director of ESSEC (Grande Ecole) and Dean for MBA Programs, 2002-2005  
(4 programs: ESSEC MBA, MBA in Luxury Brand Management, MBA in Hospitality Management and ESSEC MANNHEIM Executive MBA - 2400 participants/year).

Project Manager, Audit & Organization Department, BERTELSMANN, 1993-1995

Project Manager, Organization & Information Systems Division, BNP, 1990-1993

Assistant of the Marketing Director, Renault Suisse, Zürich, 1988-1990