

Claire DAMBRIN (she/her)

Professor

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Born 05/23/1974

French

ACADEMIC BACKGROUND

Since Oct.2012	ESCP , Paris, France Professor (Performance Measurement & Management Department) Co-coordinator of the Dpt (2021-2025) Director of Paris PhD programme (2017-2020) Elected member of the European Research Committee (2012-2020) Coordinator for the management control course taken by all M1 students Teaching experience in various programmes (Pre-master, Master, EMBA, Doctoral)
2004-2012	HEC , Paris, France Associate Professor (Accounting & Management Control Department), tenured in 2011 Coordinator for the management control course taken by all M1 students Main courses taught: management accounting, management control in various programmes (Master, Doctoral, MBA and Executive Education).
Nov.2008- Aug.2009	BARUCH COLLEGE, CUNY , New York City, U.S.A. Invited as a visiting researcher to the Stan Ross Department of Accountancy
Sept.-Dec. 2005	LSE , London, U.K. Invited as a visiting researcher to the Department of Accounting and Finance
1999-2004	HEC, UNIVERSITY PARIS DAUPHINE, ESCP-EAP , Paris, France Management control lecturer for undergraduate students (University Paris Dauphine) Management accounting lecturer for 1 st and 2 nd year students and senior students (HEC, ESCP-EAP)

SCIENTIFIC ACTIVITIES AND DISTINCTION:

Since 2025	Co-Editor in chief of <i>Comptabilité Contrôle Audit / Accounting Auditing Control</i>
2017-2020	Director of the ESCP PhD programme- Paris campus
Since 2016	Member of the editorial board of <i>Accounting, Organizations and Society</i>
Since 2015	Member of the editorial board of <i>Management Accounting Research</i>
Since 2013	Member of the editorial board of <i>Critical Perspectives on Accounting</i>
Since 2009	Ad-hoc reviews for <i>Accounting, Auditing and Accountability Journal</i> (AAAJ), <i>Accounting Forum</i> (AF), <i>Australian Accounting Review</i> (AAR), <i>British Accounting Review</i> (BAR), <i>Culture and Organization</i> (C&O), <i>Contemporary Accounting Research</i> (CAR), <i>European Accounting Review</i> (EAR).

Since 2008	Co-organizer of the annual Workshop on Management Accounting as Social and Organizational Practice, serving as main organizer in 2025, 2021, 2014, 2011 and 2008 when the workshop takes place in Paris.
Since 2019	Board of faculty of the EDEN Doctoral Seminar on Qualitative Research in Accounting (EIASM, Brussels, April, 2019; April 2021; Sept. 2023)
Since 2019	Board of faculty of the AFC Doctoral Colloquium (Paris, 2019; Lyon, 2021; Bordeaux, 2022; Dijon, 2024; Saint Malo 2025)
July 2017	Board of Faculty of the 2018 IPA Emerging Scholars Colloquium (Edinburgh, 9-10 July, 2018)
2016-2017	Co-director of the Société Générale research chair "Organization, leadership and Society"
2017-2019 & 2010-2012	Member of the scientific committee for the Annual Congress of the European Accounting Association ("management accounting" and "accounting and information systems" sections)
2009	Outstanding reviewer, Academy of Management 2009, Chicago, Gender and Diversity in Organizations track (10 reviewers out of the 340 reviewers of the track)
2008	Paper designated as one of AOM's 2008 Best papers (Paper's title: Identity and reflexivity in research on women accountants)
2007	Prize for the best paper published in 2006 in <i>Comptabilité-Contrôle-Audit</i> .

PHD SUPERVISIONS:

Brouard, Eléonore (2024) Ethique, quantification et évaluation dans un appel d'offres : la modernisation de l'État au prisme de la sélection des consultants - Best Transdisciplinary PhD Thesis in Management Award – FNEGE, 2025

Strauch, Marianne (2021) Opérationnaliser l'égalité entre les femmes et les hommes : compter ou faire compter ? - Operationalizing gender equality: counting equality or making it count?

Clavijo, Nathalie (2020) Genre et Comptabilité dans le Groupe Saint-Gobain : Trois essais sur la comptabilité entre instrument de domination et de résistance aux normes de genre - Best Transdisciplinary PhD Thesis in Management Award – FNEGE, 2021 ; Best PhD Thesis – ARIMHE, 2021

Van den Bussche, Pénélope (2019) Une analyse biopolitique de la « communauté » sur les plateformes pair à-pair - Best PhD Thesis in Accounting, Auditing and Control – AFC, 2020

Lescoat, Pierre (2019) La valeur de l'individu en salle de marché - Une analyse critique des dispositifs et pratiques d'évaluation de la performance individuelle dans le monde de la finance – Best Transdisciplinary PhD Thesis in Management Award – FNEGE, 2020

GRANTS:

2008 Fondation HEC grant (€38,000) with Carlos Ramirez & Caroline Lambert
Project: The evolution of the business model of the Big 4 public accounting firms

2008 French National Agency for Research (ANR) grant (€19,000) coord. By Isabelle Huault
Project: The social construction of the audit markets, with Carlos Ramirez & Caroline Lambert

2000-2003 University Paris Dauphine – Doctoral grant (€50,000)

AFFILIATIONS

Member of the E.A.A (European Accounting Association)
Member of the E.I.A.S.M. (European Institute for Advanced Studies in Management)
Member of the A.F.C (Association Francophone de Comptabilité)
Member of the A.A.R.N. (Alternative Accounting Research Network)

PUBLICATIONS AND COMMUNICATIONS
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ARTICLES ACCEPTED/PUBLISHED IN ACADEMIC JOURNALS:

- 2025 ***Contemporary Accounting Research*** (accepted): Cashiers' contribution to organizations: a feminist perspective of accounting and counteracting, with N. Clavijo
- 2024 ***Qualitative Research in Accounting & Management*** (ahead of print): Performance management in the prosocial market economy: a new paradigm for economic performance and sustainability, with: Pfister, J.A., Otley, D., Ahrens, T., Darwin, S., Granlund, M., Jack, S.L., Lassila, E.M., Mollo, Y., Peda, P., Sherman, Z. and Wilson, D.S. <https://doi.org/10.1108/QRAM-02-2024-0031>
- 2024 ***Accounting, Organizations and Society*** (112: 101535): Technological mediation, mediating morality and moral imaginaries of design: Performance measurement systems in the pharmaceutical industry, with C. Bottausci and K. Robson, <https://doi.org/10.1016/j.aos.2023.101535>
- 2023 ***Qualitative Research in Accounting & Management*** (20/2: 169-200): "Long-term alterations of ERP systems: Lasting through relinquishment and regeneration", with B. Grall. DOI 10.1108/QRAM-03-2022-0043
- 2021 ***Comptabilité Contrôle Audit*** (27: 101-136): « La fabrication de la sous-utilisation des outils de gestion : une étude longitudinale d'un progiciel CRM », "Getting to the root of the under-use of management systems: a longitudinal study of a CRM software package", with B. Grall, <https://doi.org/10.3917/cca.273.0101>
- 2021 ***Accounting, Auditing & Accountability journal*** (34/3: 505-530): "Peer-to-peer evaluations as narcissistic devices: fabricating an entrepreneurial community", with P. Van Den Bussche, <https://doi.org/10.1108/AAAJ-12-2018-3797>
- 2020 ***Accounting, Auditing & Accountability journal*** (1233/4: 753-793): "Profit as a hyperreal "indic-actor" producing gendered invisibilities", contribution to "Problematizing profit and profitability: Discussions", Lowe A., Nama Y. (eds.), <https://doi.org/10.1108/AAAJ-10-2019-4223>
- 2019 ***Critical Perspectives on Accounting*** (64: 1-21): "It's not often we get a visit from a beautiful woman!" The body in client-auditor interactions and the masculinity of accountancy, with N. Bitbol-Saba, <https://doi.org/10.1016/j.cpa.2018.12.002>
- 2017 ***Management Accounting Research*** (35: 35-46): "Beauty or not Beauty: Making up the producer of consumer culture", with C. Lambert, <https://doi.org/10.1016/j.mar.2016.03.003>

- 2016 **Work, Employment and Society** (30/1: 3-20): "Tracking habitus across a transnational professional field", with C. Spence, C. Carter, A. Belal, J. Husillos, and P. Archel, <https://doi.org/10.1177/0950017015574824>
- 2015 **Human Relations** (68/5: 765-788): "Global Ends, Local Means: Making it to Partner in Professional Service Firms", with C. Spence, C. Carter, J. Husillos and P. Archel, <https://doi.org/10.1177/0018726714541489>
- 2012 **Critical Perspectives on Accounting** (23/1: 1-16): "Who is she and who are we? A reflexive journey in research into the rarity of women in the highest ranks of accountancy", with C. Lambert, <https://doi.org/10.1016/j.cpa.2011.06.006>
- 2011 **Accounting, Organizations and Society**: "Tracing performance in the pharmaceutical industry: ambivalence, opacity and the performativity of flawed measures", with K. Robson, 36(7), 428–455. <https://doi.org/10.1016/J.AOS.2011.07.006>.
- 2008 **Comptabilité Contrôle Audit**: « Systèmes de contrôle interactifs et théories de l'apprentissage: une relecture des travaux de R. Simons à l'aune des théories piagétienes », with H. Löning, 14, 113-140. <https://doi.org/10.3917/cca.143.0113>. This paper revisits the works of Robert Simons in the light of developmental theories (Jean Piaget) in order to focus on learning processes in management control systems.
- 2008 **Accounting, Auditing and Accountability Journal**: "Mothering or Auditing? The Case of Two Big Four in France", with C. Lambert, Vol. 21 No. 4, pp. 474-506. <https://doi.org/10.1108/09513570810872897>
- 2007 **Management Accounting Research** (18/2: 172-208): "Control and Change – Analysing the Process of Institutionalisation", with C. Lambert and S. Sponem, <https://doi.org/10.1016/j.mar.2007.02.003>
- 2006 **Comptabilité Contrôle Audit** (Oct., pp.101-138): « Le deuxième sexe dans la profession comptable, réflexions théoriques et méthodologiques », with C. Lambert. <https://doi.org/10.3917/cca.123.0101> Prize for the best paper published in 2006 in *Comptabilité-Contrôle-Audit*. This paper is a review of the literature addressing glass ceiling issues in the accounting profession.
- 2004 **International Journal of Human Resources Development and Management** (4/4: 358-374): "How does telework influence the manager-employee relationship?", <https://doi.org/10.1504/ijhrdm.2004.005044>

PUBLISHED PROCEEDINGS:

- August 2008 **Best Paper Proceedings of the 2008 Academy of Management Meeting**: "Identity and reflexivity in research on women accountants", with C. Lambert
- June 2007 **Advances in Consumer Research** (34/1: 450-451): "Look who's talking! 😊 Technology-Supported Impression Formation in Virtual Communities", with K. de Valck.

BOOKS

- 2023 **Editions Management et Société: Les grands courants en contrôle de gestion : Approches organisationnelles et sociétales du contrôle**, edited with D. Mourey

CHAPTERS PUBLISHED IN COLLECTIVE BOOKS:

- 2024 « Écrire sur le genre pour une revue anglo-saxonne : témoignage sur les formes de pouvoir révélées dans le travail de traduction », in Aumay N., Dorion L. (Eds), *Féminisme et management : état et enjeux de la recherche francophone*, Presses Universitaires de Laval
- 2024 « Des possibilités de déviance collective aux normes de genre : le cas des hôtesse de caisse dans la distribution du bâtiment » (with N. Clavijo), in Aumay N., Dorion L. (Eds), *Féminisme et management : état et enjeux de la recherche francophone*, Presses Universitaires de Laval
- 2023 « Introduction » (with D. Mourey), in Dambrin C., Mourey D. (Eds), *Les grands courants en contrôle de gestion : Approches organisationnelles et sociétales du contrôle*, EMS Editions
- 2023 « Genre et performance : Etat de l'art et essai critique », in Dambrin C., Mourey D. (Eds), *Les grands courants en contrôle de gestion : Approches organisationnelles et sociétales du contrôle*, EMS Editions
- 2023 « Quantification : les enjeux socio-politiques du contrôle par la mesure » (with J. Morales), in Dambrin C., Mourey D. (Eds), *Les grands courants en contrôle de gestion : Approches organisationnelles et sociétales du contrôle*, EMS Editions
- 2021 « Bruno Latour, penseur des modes d'existence » (with B. Grall), In: Gilbert P., Mourey D. (Eds), *Philosophie et outils de gestion. Entre dévoilement des impensés et potentialités de nouvelles théorisation*, EMS Editions
- 2021 « Dé-neutraliser l'évaluation de la performance. Les illusions de l'« objectivité » et de la « méritocratie » en salles de marché » (with P. Lescoat), in Blanchard S. & Pochic S. (Eds), *Quantifier l'égalité au travail. Outils politiques et enjeux scientifiques*, Presses Universitaires de Rennes
- 2012 « Qui sont-elles ? Qui sommes-nous ? La question du genre en comptabilité » (with C. Lambert), in Nikitin M., Richard C. (Eds), *Comptabilité, Société, Politique - Mélanges en l'honneur du Professeur Bernard Colasse*, Economica.
- 2009 « Pourquoi les femmes sont-elles si peu nombreuses au top management des entreprises? Quatre hypothèses explicatives » (with C. Lambert), in B. Pras (Ed.), *Management : Tensions d'aujourd'hui*, Vuibert.
- 2009 « Femmes et Comptabilité » (with C. Lambert), in Colasse B. (Ed.), *Encyclopédie de comptabilité, contrôle de gestion et audit*, Economica, 2nd edition.
- 2008 « Idée reçue : L'égalité hommes-femmes aux postes de direction n'est qu'une question de temps » (with S. Belghiti & C. Lambert),
« Idée reçue : Les salariés sont de plus en plus autonomes dans les entreprises, c'est l'empowerment ! » (with C. Lambert),
Both chapters in CriM, Pezet A., Sponem S. (Eds), *Petit bréviaire des idées reçues en management*, La Découverte.
- 2007 "Beauty Or Not Beauty... Les techniques du souci de soi comme outils de contrôle dans une entreprise cosmétique » (with C. Lambert), in Pezet E.(ed.), *Management et Conduite de Soi : Enquête sur les ascèses de la performance*, Vuibert.
- 2000 "La communication dans le quotidien du contrôleur de gestion : cas concrets", 22 p., in Rochery G. (ed.) " Réussir le contrôle de gestion et l'audit en entreprise ", Editions Weka.

CONGRESS PRESENTATIONS:

July 2024	14 th Interdisciplinary Perspectives on Accounting Conference, Egham, UK
May 2024	45 th Congress of the AFC (Association Francophone de Comptabilité), Dijon, France
April 2024	2 nd Workshop "Control and Temporality in Turbulent Times", Cergy, France
June 2023	2e Conférence francophone sur la recherche en comptabilité critique & interprétative, Toulouse, France
May 2023	15 th Workshop on Management Accounting as Social and Organizational Practice, Innsbruck, Austria
May 2022	43 rd Congress of the AFC (Association Francophone de Comptabilité), Bordeaux, France
July 2021	13 th Interdisciplinary Perspectives on Accounting Conference, Innsbruck, Austria
May 2019	40 th Congress of the AFC (Association Francophone de Comptabilité), Paris, France
July 2018	12th IPA Conference - Interdisciplinary Perspectives on Accounting, Edinburgh, UK
July 2017	Critical Perspectives on Accounting conference, Québec, Canada
April 2016	9 th Workshop on Management Accounting as Social and Organizational Practice, Innsbruck, Austria
May 2012	7 th Organization Studies Summer Workshop, Rhodes, Greece
April 2011	34 th EAA Congress (European Accounting Association), Rome, Italy
Aug. 2009	Academy of Management Meeting, Chicago, USA
Apr. 2009	2nd Workshop on Management Accounting as Social and Organizational Practice, London, U.K.
Apr. 2009	4th Alternative Perspectives in Accounting Research Conference, Québec, Canada
Aug. 2008	Academy of Management Meeting, Anaheim, USA American Accounting Association 2008 Annual Meeting, Anaheim, USA
May 2008	29th Congress of the AFC - Association Francophone de Comptabilité, Cergy, France "What is an Organization? Materiality, Agency, and Discourse", Preconference of the 58th Annual Conference of the International Communication Association, Montréal, Canada
April 2008	CPA conference - Critical Perspectives on Accounting, City University of New York, USA
July 2007	23rd EGOS Colloquium— European Group for Organization Studies, Vienna, Austria
May 2007	36th EMAC Conference - European Marketing Academy, Reykjavik, Island 28th Congress of the AFC - Association Francophone de Comptabilité, Poitiers, France EURAM – European Academy of Management, 'Managing by Numbers - and Beyond', Paris, France
April 2007	30th EAA Congress (European Accounting Association), Lisboa, Portugal
Dec. 2006	5th Conference on new directions in management accounting: innovations in practice and research, EIASM, Brussels, Belgium
Sept. 2006	2006 North American ACR Conference - Association for Consumer Research, Orlando, USA
July 2006	8th IPA Conference - Interdisciplinary Perspectives on Accounting, Cardiff, UK 22nd EGOS Colloquium— European Group for Organization Studies, Bergen, Norway
May 2006	27th Congress of the AFC - Association Francophone de Comptabilité, Tunis, Tunisia
April 2005	CPA conference - Critical Perspectives on Accounting, City University of New York, USA
Dec. 2004	4th Conference on New Directions in Management Accounting, EIASM, Brussels, Belgium
May 2003	24th Congress of the AFC - Association Francophone de Comptabilité, Louvain-la-Neuve, Belgium 2nd International Conference on Technology and Human Resources, Sophia Antipolis, France
April 2003	26th EAA Congress (European Accounting Association), Seville, Spain
April 2002	PWC European Doctoral Colloquium, 25th EAA Congress (European Accounting Association), Kalundborg, Denmark
May 2001	22nd Congress of the AFC - Association Francophone de Comptabilité, Metz, France

INVITED PRESENTATIONS:

2025	Research Seminar, CNAM, LIRSA, 11 March, Paris, France Research Seminar, Queen Mary University of London, AARG, 22 January, London, UK
2024	Research Seminar, Concordia University, 11 June, Montreal, Canada

2024	Speaker at the opening round table, 45th Congress of the AFC, Dijon, France Speaker at the thematic group on critical studies in accounting, 45th Congress of the AFC, Dijon, France Research Seminar, Toulouse Business School, 15 March, France
2023	Online Research Seminar, University of Edinburgh, 22 Nov., Edinburgh, U.K.
2022	Research Seminar, CNAM, LIRSA, 12 April, Paris, France Online Plenary speech, Accounting as Social and Organisational Practice conference, University of Sydney, 16 Feb., Australia
2021	Online Research Seminar, University of Essex, 17 Nov., U.K. Online Research Seminar, University of Bristol, 8 Nov., Bristol, U.K. Online Research Seminar, University of Sydney, 19 May, Sydney, Australia
2020	Online Research Seminar, HEC Montreal, 10 Dec., Montreal, Canada Online Research Seminar, Turku University, 25 Sept., Turku, Finland
2019	Research Seminar, HEC, 12 April, Jouy en Josas, France
2018	Opening Plenary speech , 11 th conference on New Directions in Management Accounting, EIASM, 12-14 December, Brussels, Belgium
2015	Research Seminar, Stockholm School of Economics, 29 May, Stockholm, Sweden Research Seminar, ESSEC Business School, 26 May, Cergy, France
2013	Research Seminar, Neoma Business School, 7 Nov., Rouen
2009	Research Seminar, Adelphi University, 29 April, New York, USA Research Seminar, Baruch College, Zicklin School of Business, 22 April, New York, USA Research Seminar, University of New Mexico, Anderson School of Management, 10 April, Albuquerque, USA Research Seminar, Concordia University, John Molson School of Business, 16 January, Montreal, Canada
2008	Les Etats Généraux du Management, 17 octobre, Paris, France Research Seminar, Innsbruck University School of Management, 16 January, Innsbruck, Austria
2007	Research Seminar, Saïd Business School, 10 October, Oxford, UK Séminaire de recherche « Hommes & Organisations » (H2O), INT, 5 avril, Evry, France Workshop ESSEC, HEC, INSEAD, 9 March, Cergy-Pontoise, France Séminaire de recherche Luca Pacioli, Université Paris Dauphine, 22 March, Paris, France Research Seminar “Institutional Analysis of Accounting”, London School of Economics, 24 January, London, UK
2006	Research Seminar “Institutional Analysis of Accounting”, London School of Economics, 15 November, London, UK
2005	Research Seminar “Institutional Analysis of Accounting”, London School of Economics, 9 November, London, UK

DISSEMINATING PAPERS & PUBLISHED ARTICLES IN PROFESSIONAL JOURNALS:

2023	The Conversation , “How platforms like Airbnb turn users into narcissistic entrepreneurs” (with P. Van den Bussche) (https://theconversation.com/how-platforms-like-airbnb-turn-users-into-narcissistic-entrepreneurs-209747)
2023	The Conversation , “Comment Airbnb transforme ses utilisateurs en entrepreneurs narcissiques” (with P. Van den Bussche) (https://theconversation.com/comment-airbnb-transforme-ses-utilisateurs-en-entrepreneurs-narcissiques-213381)
Jan- Feb 2018	HR Square (issue 20, jan-feb 2018) “Entretiens annuels: stop ou encore?”, Synthesis of the plenary talk given in a professional workshop hosted by HR Square in Brussels in Nov. 2017, with V. Flohimont
July 2014	Oeconomia (Issue 29): “The qualities of a Big Four partner”, with C. Carter and C. Spence
Dec. 2007	Ejecutivos (n°186, p.16): «El « techo de cristal » en la profesión de contable: constataciones y explicaciones», with C. Lambert.
Nov. 2006	Echanges (n°237, pp.52-53): « Le plafond de verre dans la profession comptable », with C. Lambert. Brief overview of career obstacles faced by women in the accounting profession.

EDUCATION AND DEGREES

Nov. 2014	UNIVERSITY MONTPELLIER 1, Montpellier HDR (“Mesure et démesure de la performance : une approche critique des pratiques de performance dans les organisations”), French qualification enabling to supervise PhD students as main advisor. Coordinator : Prof. Gérald Naro
March 2005	UNIVERSITY PARIS – DAUPHINE, Paris PhD (“Remote control or self-control through technology: the case of salespeople”), awarded <i>summa cum laude</i> , finalist for the 2005 FNEGE-AFC Prize for the best French doctoral thesis in management accounting and management control.
2000-2004	UNIVERSITY PARIS – DAUPHINE, Paris PhD student in the CREFIGE (Centre for European Research in Finance and Management). Research grant beneficiary. Studying control exerted on salespeople remotely through technology. Advisor: Prof. Henri Bouquin
1998-1999	UNIVERSITY PARIS – DAUPHINE, Paris Diplôme d'Etudes Approfondies - Comptabilité, Contrôle, Décision. (DEA 124). French diploma leading to doctorate preparation, awarded with honours
1994-1998	ESCP-EAP (EUROPEAN BUSINESS SCHOOL OF MANAGEMENT), Paris Master Graduate in Business & Management, majoring in Management Control

PROFESSIONAL EXPERIENCE

2001	PLUS CONSULTANTS , Consultant, Paris and Marseille Leading training courses for management controllers from La Poste in a new information system
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- 1998 **VALEO**, Financial Control Department, Bobigny
In charge of monthly reporting for the division “Eclairage Signalisation France”, budget construction
- 1997-1998 **MISSION EUROSTAR, SNCF**, Communication Department and Sales Department, Paris
Development of customer information leaflets, managing relations with the advertising agency
Conducting internal communication about the product and monthly sales analyses