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ACADEMIC POSITIONS

- Sept. 2016 - ... **Associate professor in management accounting and control (MCF)**
Toulouse 1 Capitole University, Toulouse School of Management (TSM)
- 2015 - 2016 **Assistant professor in management accounting and control (MCF)**
Toulouse 1 Capitole University, Toulouse School of Management (TSM)
- 2013 - 2015 **Lecturer in management control and management**
University Nice Sophia Antipolis, Nice School of Management (IAE)
- 2010 - 2013 **Teaching assistant in management control and management**
University Nice Sophia Antipolis, Nice School of Management (IAE)

EDUCATION

- 2014 **Ph.D in Management Science (Management Control)**
Title: “Performance measure, incentive system and assignment of decision rights: an analysis of the performance through the prism of organizational design. The case of the French Riviera hotels”.
Advisors: Aude DEVILLE (*University of Nice*), and Marc FILSER (*University of Bourgogne*).
University Nice Sophia Antipolis, IAE Nice
- 2010 **Master’s Degree in Management Research (Accounting and Finance)**
University Nice Sophia Antipolis, IAE Nice
- 2009 **Master’s Degree in Accounting, Finance and Management (DSCG)**
Lycée Beau Site, Nice
- 2007 **Bachelor’s degree in Accounting, Finance and Management (DECF)**
Lycée Beau Site, Nice

AWARDS AND GRANTS

- 2015 FNEGE transdisciplinary thesis prize

RESEARCH ACTIVITIES

RESEARCH INTEREST

Management Control Systems

- Performance measurement systems
- Incentive systems
- Risk management
- Sector-based approach
- For-profit service industries
- Public context

PUBLICATIONS

Bénet, N., Deville, A., Ventolini, S. 2023. When a financially oriented performance measurement system supports hybrid collective sensemaking: The case of a cooperative bank. *The British Accounting Review* (In press, Available online 27 March 2023, 101202). <https://doi.org/10.1016/j.bar.2023.101202> (FNEGE 3).

Bénet, N., Deville, A., Raies, K., Valette-Florence, P. 2022. Turning non-financial performance measurements into financial performance: The usefulness of front-office incentive systems in hotels. *Journal of Business Research* 142 (March 2022): 317-327. <https://doi.org/10.1016/j.jbusres.2021.12.017> (FNEGE 2).

Bénet, N., Ventolini, S. 2019. L'identification organisationnelle au sein des banques coopératives : Quels facteurs dans la construction de sens des collaborateurs ? *Revue Française de Gestion* 2019/3 (280): 9-27. <https://www.cairn.info/revue-francaise-de-gestion-2019-3-page-9.htm> (FNEGE 2).

Bénet, N., Deville, A., Naro, G. 2019. Balanced Scorecard inside a strategic management control package. *Journal of Applied Accounting Research* 20 (1): 120-132. <https://doi.org/10.1108/JAAR-11-2016-0109> (FNEGE 3).

BOOK CHAPTERS

Bénet, N., Deville, A., Ventolini, S. 2022. Decentralization of decisions and governance of risk in cooperative context. In “*Contemporary Trends in European Cooperative Banking*” (Ed., Migliorelli, M., Lamarque, E.), Palgrave Macmillan. https://doi.org/10.1007/978-3-030-98194-5_5

Bénet, N., Deville, A., Ventolini, S. 2020. Les pratiques de gestion : un positionnement équivoque autour des valeurs de proximité. In « *Valeurs coopératives et nouvelles pratiques de gestion* » (Ed., Deville, A., Lamarque, E., Michel, G.): 51-72, Édition EMS. <https://doi.org/10.3917/ems.devil.2020.01.0051>

WORKING PAPERS (TO BE SUBMITTED)

Bénet, N., Godowski, C., Maurice, J. Autopsie de l'implantation d'un contrôle interne comptable et financier dans une université française. To be submitted in April 2023 to *Comptabilité-Contrôle-Audit*.

PRESENTATION AT CONFERENCES

Bénet, N., Deville, A., Ventolini, S. 2021. When financially-oriented PMS support hybridity: The case of a cooperative bank, 13th Interdisciplinary Perspectives on Accounting Conference 2021, Innsbruck (held online), July.

Bénet, N., Deville, A., Raies, K., Valette-Florence, P. 2021. Turning non-financial performance measurements into financial performance: The usefulness of front-office's incentive systems in hotels, *ACIEK 2021 Annual Conference*, Paris (held online), June.

Bénet, N., Deville, A., Ventolini, S. 2019. The legitimizing use of interactive MCS: A study of employees' perceptions and managerial intentions in a cooperative bank, *EIASM 10th Conference on Performance Measurement and Management Control*, Nice, September.

Bénet, N., Deville, A., Ventolini, S. 2019. The legitimizing use of interactive MCS: A study of employees' perceptions and managerial intentions in a cooperative bank, *2019 Management Control Association (MCA)/ENROAC Conference*, London, June.

Bénet, N., Godowski, C., Maurice, J. 2019. Re-examining the concept of boundary object: Implementation of an accounting risk management system in a French university, *42nd EAA Annual Congress*, Paphos, May.

Bénet, N., Deville, A., Ventolini, S. 2018. Performance measurement systems and internal legitimacy: The case of a hybrid organization, *2018 Management Control Association (MCA) Symposium*, Nice, September.

Bénet, N., Deville, A., Raies, K. 2018. A configurational approach of organizational performance: the case of front office employees in the service industry, *8th GIKA Conference*, Valencia, June.

Bénet, N., Deville, A., Ventolini, S. 2018. Managing organizational legitimacy: The case of cooperative banks, *41st EAA Annual Congress*, Milan, May.

Bénet, N., Godowski, C., Maurice, J. 2018. Re-examining the concept of boundary object: Implementation of an accounting risk management system in a French university, *2018 Alternative Accounts Conference*, Montréal, May.

Bénet, N., Godowski, C., Maurice, J. 2018. Re-examining the concept of boundary object: Implementation of an accounting risk management system in a French university, *11st MASOP workshop*, Copenhagen, April.

Ventolini, S., **Bénet, N.** 2017. Identité organisationnelle multiple et rôle des collaborateurs : Le cas des banques coopératives, *Conférence annuelle de la Chaire MGCF*, Paris, October.

Bénet, N., Deville, A., Raies, K. 2017. A configurational approach of organizational performance: the case of front office employees in the service industry, *EIASM 9th Conference on Performance Measurement and Management Control*, Nice, September.

Bénet, N., Deville, A., Ventolini, S. 2017. Legitimacy within the firm: The case of cooperative banks, *33rd EGOS Colloquium*, Copenhagen, July.

Bénet, N., Deville, A., Ventolini, S. 2017. Legitimacy within the firm: The case of cooperative banks, *2017 Critical Perspectives on Accounting (CPA) Conference*, Québec, July.

Godowski, C., Maurice, J., **Bénet, N., Bertin, E.** 2017. A reexamination of the concept of boundary objects: a critical analysis of the implementation of internal control system in a

French university, *2017 Critical Perspectives on Accounting (CPA) Conference*, Québec, July.

Bénet, N., Deville, A., Ventolini, S. 2017. Legitimacy within the firm: The case of cooperative banks, *38th Congress of the French Accounting Association (AFC)*, Poitiers, May.

Bénet, N., Deville, A., Raies, K. 2017. A configurational approach of organizational performance: the case of front office employees in the service industry, *38th Congress of the French Accounting Association (AFC)*, Poitiers, May.

Godowski, C., Maurice, J., **Bénet, N.**, Bertin, E. 2017. A reexamination of the concept of boundary objects: a critical analysis of the implementation of internal control system in a French university, *38th Congress of the French Accounting Association (AFC)*, Poitiers, May.

Bénet, N., Deville, A., Raies, K. 2017. A configurational approach of organizational performance: the case of front office employees in the service industry, *40th EAA Annual Congress*, Valencia, May.

Bénet, N., Deville, A., Raies, K. 2017. A configurational approach of organizational performance: the case of front office employees in the service industry, *14th ACMAR Conference*, WHU Otto Beisheim School of Management, Vallendar, March.

Bénet, N., Deville, A., Naro, G. 2015. Balanced Scorecard and Business Model as strategic management tools package: the successful strategic alignment, *EIASM 8th Conference on Performance Measurement and Management Control*, Nice, September.

Bénet, N., Deville, A. 2015. The influence of organizational design and non-financial performance measurement on global performance, *36th Congress of the French Accounting Association (AFC)*, Toulouse, May.

Bénet, N., Deville, A. 2015. The influence of organizational design and non-financial performance measurement on global performance, *38th EAA Annual Congress*, Glasgow, April.

Bénet, N. 2012. Financial and non-financial performance measurement modelisation: the case of the French Riviera hotels, *2nd EIASM International Conference on Tourism Management and Tourism Related Issues*, Nice, September.

Bénet, N., Deville, A. 2011. Le lien entre stratégie et *Balanced Scorecard* : les apports du *Business Model*, *32th Congress of the French Accounting Association (AFC)*, Montpellier, May.

PRESENTATION AT RESEARCH SEMINARS

Bénet, N., Deville, A., Ventolini, S. 2021. When financially-oriented Performance Measurement Systems support Hybridity: The case of a cooperative bank, *Atelier FCC, IAE d'Aix-En-Provence, CERGAM*, January.

Bénet, N., Deville, A., Ventolini, S. 2019. The legitimizing use of interactive MCS: A study of employees' perceptions and managerial intentions in a cooperative bank, *Brown bag seminar, Stockholm School of Economics*, June.

Bénet, N., Deville, A., Raies, K. 2017. A configurational approach of organizational performance: the case of front office employees in the service industry, *Accounting research seminar, Innsbruck University*, March.

RESEARCH PROJECTS

January 2022 - ...: Collaboration on a research project with Sandrine Fernez-Walch, Associate professor at TSM, and LTS - Liebherr Aerospace Toulouse. Its purpose is to study innovation processes and management through interventionist research beginning January 2022. More particularly, the project will cover issues related to resource allocation processes and performance measurement systems dedicated to innovation projects.

2016 – 2022: Collaboration with the IAE de Paris Chair MGCF as associate researcher on a research project related to the influence of cooperative values on management control systems in the cooperative banking sector.

2015 – 2018: Collaboration with the Centre for Research on Risks and Crises of the Mines ParisTech (Sophia-Antipolis) on a research project related to inter-organizational control systems, safety risks management and subcontracting. Data are currently under analysis in order to write a research paper.

DISCUSSANT AT CONFERENCES

2021 - 13th Interdisciplinary Perspectives on Accounting Conference 2021, Innsbruck (held online), July

2019 – EIASM 10th Conference on Performance Measurement and Management Control, Nice, September

2018 – 3rd France Master CCA, Nice, November

2017 - EIASM 9th Conference on Performance Measurement and Management Control, Nice, September

2017 - Critical Perspectives on Accounting (CPA) Conference, Québec, July

2017 - 38th Congress of the French Accounting Association (AFC), Poitiers, May

2015 - 22^{ème} Tutorat Doctoral Grand Sud, Nice, June (discussant of doctoral works)

AD HOC REFEREE ACTIVITIES

Comptabilité – Contrôle – Audit (Accounting Auditing Control AAC), since 2016

Journal of Applied Accounting Research, since 2018

Qualitative Research in Accounting and Management, since 2018

Congress of the *French Accounting Association* (AFC), since 2015

MEMBERSHIP IN ACADEMIC ASSOCIATIONS

French Accounting Association (AFC), since 2011

European Accounting Association (EAA), since 2013

European Group for Organizational Studies (EGOS), in 2017-2018

RESEARCH VISITING

April-June 2019: Visiting researcher at the Stockholm School of Economics (Sweden), grant from the AFC.

March-April 2017: Visiting researcher at the University of Innsbruck (Austria), grant from the Toulouse 1 Capitole University.

March-April 2013: Visiting Ph.D student at the University of Laval (Québec, Canada), School of Accounting, grant from the CEFAG (FNEGE).

PHD DEFENSE COMMITTEES

Mauricette Sonia HOUNGBO, Inopérance du contrôle de gestion dans les entreprises publiques béninoises : Un problème de cohérence entre le mode de contrôle et les valeurs organisationnelles, Toulouse, examiner, PhD advisor: Christophe Godowski, October 2018.

RECRUITING COMMITTEES

2021: Toulouse Capitole University TSM – Assistant professor

2019: Aix-Marseille University – Assistant professors

ACADEMIC-PROFESSIONAL CONFERENCES AND ACTIVITIES

Member of the organization and scientific committee of the first conference on Research in Critical and Interpretive Accounting, held in Toulouse on July 1-2, 2021 (originally planned on June 2020, but postponed due to the Covid context).

Participation to the Webinar organized to present the chapter entitled “Les pratiques de gestion : un positionnement équivoque autour des valeurs de proximité” written with Aude Deville and Séverine Ventolini and to promote the book « *Valeurs coopératives et nouvelles pratiques de gestion* » (Ed., Deville, A., Lamarque, E., Michel, G.), Édition EMS. July 6, 2020.

Member of the scientific committee of the 3rd workshop “France Master CCA” (academic and professional event), on the theme “Accounting profession: Changes and evolution of professionals and accounting firms” held at the IAE Nice, November 23rd 2018.

Member of the organization committee of the 2nd workshop “France Master CCA” (academic and professional event), on the theme “Financial and non-financial reporting and performance” held at the TSM, November 6-7th 2017.

Chair of the TSM 4th conference in management control issues with management control practitioners on the theme: Theory and Practices related to Tableaux de Bord and Balanced Scorecard, in February 2016.

TRAINING

EFMD Accreditation Seminar, “Managing your own accreditation journey”, May 2-11, 2022.

EFMD Student Experience Workshop “Creating value beyond the curriculum: Wellbeing, engagement and identification”, November 9-18-25, 2021.

PROFESSIONAL PUBLICATIONS

Bénet, N., Deville, A. Naro, G. 2017. *Le Business Model au cœur de la conception du Balanced Scorecard : Deuxième partie. Finance & Gestion (DFCG review)*, February, 48-51.

Bénet, N., Deville, A. Naro, G. 2017. *Le Business Model au cœur de la conception du Balanced Scorecard : Première partie. Finance & Gestion (DFCG review)*, January, 48-51.

PRESS PUBLICATIONS

Libération (online and press). « Le RIC ou rien » ? Une vraie question de démocratie. Tribune written with a group of French academics, January 17th, 2019.

Le Monde (online). Les hôtels doivent « intéresser leurs équipes à la satisfaction des clients » pour conserver leur part de marché. Bénet, N., May 31st, 2016.

TEACHING AND ADMINISTRATIVE ACTIVITIES

TEACHING ACTIVITIES

2015 - ...: Teaching related activities at **TSM**:

- Lectures (in French and English) at bachelor’s and master’s degrees in Cost accounting, Management accounting and control, Introduction to IFRS and Financial reporting, Quantitative research in Accounting (PLS SEM), Qualitative research in Accounting (Action and interventionist research), Master thesis methodology, Business English (DSCG, UE 6).
- Other activities: Supervision of bachelor’s tutored projects, supervision of master’s degree thesis, Member of the committee of the Master in Accounting students “Grand oral”, Member of the committee of the Master of Science in accounting students defense.

2020 - ...: Teaching related activities at **IAE Nice, Université Côte d’Azur**:

- Lecture in English to the first-year master’s degree (M1 CGAO) in Cost accounting.

PEDAGOGIC AND ADMINISTRATIVE ACTIVITIES

2021 - 2022: TSM Associate Dean Bachelor (for undergraduate students)

2021 - ...: Faculty head of the Bachelor of Science in Global Management 2nd year (BSc.2)

2019 - ...: Member of the Risk Management Committee of the University Toulouse Capitole

2018 - 2019: Participation to the jury of the DSCG UE7 – “Relations professionnelles” (master thesis defense)

2017 – 2020: Coordination of the Accounting track of the TSM Doctoral Programme (EFMD accredited in 2020) in charge of the Master of Science in Accounting and Master of Philosophy in Accounting (first year PhD students) courses content and organizations, the students selection, the organization of and participation in Accounting doctoral workshops and other events related to PhD students.

2017 – 2020: Member of the TSM Doctoral Programme Board (Doctoral School)

2017 - ...: Elected Associate professor (Maître de conférences) representative at the TSM Board