

Nathalie BÉNET

Associate Professor in Management Control and Accounting
Toulouse School of Management (IAE Toulouse)
Toulouse 1 Capitole University
Center for Research in Management, UMR 5303 CNRS
nathalie.benet@iae-toulouse.fr

ACADEMIC POSITIONS

- Sept. 2016 - ... **Associate professor in management control and accounting**
Toulouse 1 Capitole University, Toulouse School of Management (IAE)
- 2015 - 2016 **Assistant professor in management control and accounting**
Toulouse 1 Capitole University, Toulouse School of Management (IAE)
- 2013 - 2015 **Lecturer in management control and management**
University Nice Sophia Antipolis, Nice School of Management (IAE)
- 2010 - 2013 **Teaching assistant in management control**
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, Nice School of Management
- 2010 **Master’s Degree in Management Research (Accounting and Finance)**
University Nice Sophia Antipolis, Nice School of Management
- 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

- Non-financial performance measurement
- Incentive systems
- Service activities
- Risk management

PAPER SUBMISSION IN ACADEMIC JOURNALS

Bénet, N., Deville, A., Naro, G. 2017. Balanced Scorecard inside a strategic management control package. Revise and resubmit (first round) in *Journal of Applied Accounting Research*.

PRESENTATION AT CONFERENCES

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.

DRAFT PAPERS

Bénet, N. (draft). Management control systems: literature review and perspectives.

Bénet, N., Filser, M., Pecheux, C. (draft). De la valeur proposée à la valeur perçue : proposition d'un instrument de positionnement de l'offre des hôtels.

RESEARCH PROJECTS

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 (since 2015).

Collaboration with the IAE de Paris Chair MGCF on a research project related to the influence of cooperative values on management control systems in the bank sector (since 2016).

Collaboration with Hortense Blazsin (King's College, London, UK) Franck Guarnieri (Mines ParisTech, Sophia Antipolis), Michel Magnan (Concordia University, Montréal, Canada), and Aude Deville (Nice Sophia Antipolis University) on a research project related to management control systems and risks management (since 2016).

DISCUSSANT AT CONFERENCES

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

AD HOC REFEREE ACTIVITIES

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

36th Congress of the French Accounting Association (AFC), Toulouse, 2015 (one paper)

38th Congress of the French Accounting Association (AFC), Poitiers, 2017 (one paper)

MEMBERSHIP IN ACADEMIC ASSOCIATIONS

French Accounting Association (AFC), since 2011
European Accounting Association (EAA), since 2013
European Group for Organizational Studies (EGOS), since 2017

RESEARCH VISITING

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

March-April 2016: Visiting researcher at the University of Innsbruck (Austria), grant from the Toulouse 1 Capitole University.

ACADEMIC-PROFESSIONAL CONFERENCES ACTIVITIES

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

Chair of the Toulouse School of Management 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.

PRESS AND 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.

Bénet, N. 2016. Les hôtels doivent "intéresser leurs équipes à la satisfaction des clients" pour conserver leur part de marché. *Le Monde*, May 31st.

TEACHING AND ADMINISTRATIVE ACTIVITIES

2017: elected Assistant professor (Maître de conférences) representative at the board of the **Toulouse School of Management** (IAE)

Teaching related activities at Toulouse School of management – IAE (2015 - ...):

- Lectures at bachelor's and master's degrees in Management accounting, Financial controlling, Financial accounting, Quantitative research in Accounting, Auditing and Management control.

- Other activities: Supervision of bachelor's tutored projects, 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, Member of the recruiting committee of the Master of Science students