

# Jonathan MAURICE

CURRICULUM VITÆ

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French citizenship

TSM-Research, UMR 5303 CNRS  
Toulouse School of Management (TSM)  
Toulouse Capitole University  
France

## ACADEMIC POSITIONS

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- 2014–... *Associate professor* of accounting and management, Toulouse Capitole University, TSM.  
2013–2014 *Assistant professor* of accounting and management, Toulouse Capitole University, TSM.  
2011–2013 *Lecturer* in financial accounting and economics, Montpellier 1 University, ISEM.  
2008–2011 *Teaching assistant* in management control, Montpellier 1 University, ISEM.  
Fall 2010 *Visiting Ph.D. candidate* at Concordia University, Montreal.

## EDUCATION

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- 2012 Ph.D. in management science (financial accounting), Montpellier 1 University, France.  
2008 Graduate of the *École normale supérieure de Cachan*, France.  
Master's degree in management science, Montpellier 1, 2 & 3 Universities, France.  
Master's degree in economics, Montpellier 1 University, France.  
*Diplôme supérieur de comptabilité et de gestion* (French equivalent to the Uniform Certified Public Accountant Examination in the USA).  
2007 *Agrégation d'économie et gestion* (National competitive exam to get a teaching qualification in financial accounting and corporate finance, nationwide rank: 3rd).

## RESEARCH INTERESTS

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Management control systems, management accounting, environmental accounting.  
Meta-analysis, experiments.

## PUBLICATIONS

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### REFEREED ARTICLES IN ACADEMIC JOURNALS

- 2021 CHO (Charles H.), JÉRÔME (Tiphaine) and MAURICE (Jonathan), “Whatever it takes”: First budgetary responses to the COVID-19 pandemic in France,” *Journal of Public Budgeting, Accounting & Financial Management*, January 2021, vol. 33, no. 1, pp. 12–23; <<https://doi.org/10.1108/JPBAFM-07-2020-0126>>.  
2020 LOUP (Pierre), MAURICE (Jonathan) and RODHAIN (Florence), “Quand les technologies nomades influencent simultanément le bien-être et le stress au travail,” *Systèmes d'information et management*, December 2020, vol. 25, no. 3, pp. 9–49; <<https://doi.org/10.3917/sim.203.0009>>.  
CHIAMBARETTO (Paul), MAURICE (Jonathan) and WILLINGER (Marc), “Value creation and value appropriation in innovative coopetition projects,” *M@n@gement*, June 2020, vol. 23, no. 2, pp. 61–75; <<https://doi.org/10.37725/mgmt.v23i2.4622>>.

- 2019 ALCOUFFE (Simon), MAURICE (Jonathan), GALY (Nadine) and GATÉ (Loïc), “Is the low diffusion of management accounting innovations really a paradox? A meta-analysis of the relationship between product diversity and Activity-Based Costing adoption,” *Comptabilité – Contrôle – Audit*, April 2019, vol. 25, no. 1, pp. 133–164; <<https://doi.org/10.3917/cca.251.0133>>.
- MAURICE (Jonathan), “Quand les choix comptables liés à l’environnement ne sont pas qu’opportunistes : cas des provisions comptables environnementales,” *Finance Contrôle Stratégie*, March 2019, vol. 22, no. 1; <<https://doi.org/10.4000/fcs.3197>>.
- 2016 CHO (Charles H.), MAURICE (Jonathan), NÈGRE (Emmanuelle) and VERDIER (Marie-Anne), “Is Environmental Disclosure Good for the Environment? A Meta-analysis and Research Agenda,” *Korean Accounting Review*, June 2016, vol. 41, no. 3, pp. 239–277; <<http://goo.gl/ugNnWv>>.
- 2013 MAURICE (Jonathan), ROUAIX (Agathe) et WILLINGER (Marc), “Income Redistribution and Public Good Provision: An Experiment,” *International Economic Review*, August 2013, vol. 54, no. 3, pp. 957–975; <<http://dx.doi.org/10.1111/iere.12024>>.
- 2012 BONACHE (Adrien), MAURICE (Jonathan) and MORIS (Karen), “Participation budgétaire et performance managériale : lien non significatif et contingences,” *Comptabilité – Contrôle – Audit*, September 2012, vol. 18, no. 2, pp. 125–184; <<http://dx.doi.org/10.3917/cca.182.0125>>.

#### NON-REFEREED ARTICLES IN ACADEMIC JOURNALS AND BOOKS

- 2018 GIBASSIER (Delphine), MAURICE (Jonathan) and CHO (Charles H.), “Guest Editors’ Introduction: Sustainability Accounting, Management and Policy in France,” *Sustainability Accounting, Management and Policy Journal*, July 2018, vol. 9, no. 3, pp. 202–206; <<https://doi.org/10.1108/SAMPJ-07-2018-151>>.
- (Editorial) GIORDANO-SPRING (Sophie), MAURICE (Jonathan) and CHO (Charles H.), “Guest Editors’ Introduction to the Special Section,” in Ataur BELAL and Stuart COOPER (Ed.), *Sustainability Accounting: Education, Regulation, Reporting and Stakeholders (Advances in Environmental Accounting and Management)*, vol. 7., Bingley, Emerald Publishing Limited, April 2018, pp. 69–70; <<https://goo.gl/pSXodk>>.
- 2010 BONACHE (Adrien), MAURICE (Jonathan) and MORIS (Karen), “A best evidence synthesis on the link between budgetary participation and managerial performance,” *Journal of Applied Economic Sciences*, summer 2010, vol. 5, no. 2, pp. 34–47; <<https://goo.gl/dB7C1n>>.

#### ARTICLES IN PROFESSIONAL JOURNALS

- 2010 BONACHE (Adrien), MAURICE (Jonathan) and MORIS (Karen), “Détection de fraudes et loi de Benford : quelques risques associés,” *Revue française de comptabilité*, April 2010, no. 431, pp. 24–27; <<http://goo.gl/z9M0d0>>, postprint.

#### PRESS ARTICLES AND INTERVIEWS

- 2019 MAURICE (Jonathan), “L’absence de lignes directrices précises en matière de provisions environnementales permet bien des manipulations,” *Le Monde*, October 2019; <<https://tinyurl.com/y66h4ohr>>.
- MAURICE (Jonathan), “Pépinières et incubateurs : une efficacité améliorable,” *Comprendre pour entreprendre*, June 2019; <<https://tinyurl.com/y52oweue>>.
- MAURICE (Jonathan), “Comment repenser l’accompagnement public des ‘start-up’” *Acteurs publics*, April 2019; <<https://tinyurl.com/y69u4q4q>>.
- BÉNET (Nathalie), BRAVO (Ketty), CARBOU (Guillaume), GRISARD (Claudine), MARAIS (Magalie), MAURICE (Jonathan), MISSIRE (Régis), NARO (Gérald), NÈGRE (Emmanuelle), PALPACUER (Florence), SINTOMER (Yves) and VERDIER (Marie-Anne), “« Le RIC ou rien »? Une vraie question de démocratie,” *Libération*, January 2019; <<https://goo.gl/KznGbQ>>.
- 2018 MAURICE (Jonathan) and BAKKALI (Chaffik), “Mieux accompagner les start-ups,” *Start & Co – Les Échos Start*, November 2018; <<https://goo.gl/b5nJaq>>.

MAURICE (Jonathan), “Des chercheurs d’Occitanie créent un outil pour améliorer les incubateurs,” *La Tribune – Toulouse*, November 2018; <<https://goo.gl/mxqgHM>>.

2014 MAURICE (Jonathan), “Les pauvres donnent davantage,” *Toulouse School of Management Newsletter*, April 2014, special issue “*La recherche*”.

MAURICE (Jonathan), “Divulguer les risques environnementaux,” *Comprendre pour entreprendre*, March 2014; <<http://goo.gl/54bUzX>>.

## PRESENTATIONS AT CONFERENCES AND SELECTIVE WORKSHOPS

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NOTA.—The presentations done by my coauthors are in grey. In a PDF reader, you can move your mouse pointer above years in burgundy to have details about presentations.

- 2021 Global Management Accounting Research Symposium 2021, 43rd Annual Congress of the European Accounting Association (EAA), online.
- 2019 2019 American Accounting Association (AAA) Annual Meeting in San Francisco, 79th Annual Meeting of the Academy of Management (AOM) in Boston, 19th European Academy of Management (EURAM) Conference in Lisbon, 42nd Annual Congress of the European Accounting Association (EAA) in Paphos, 40th *Association francophone de comptabilité* (AFC) Conference in Paris, *Meditari Accountancy Research / Accounting Forum* Joint Conference 2019 in Seoul.
- 2018 2018 Alternative Accounts Conference in Montreal, 11th Workshop in Management Accounting as Social and Organizational Practice (MASOP) in Copenhagen.
- 2017 2017 Critical Perspectives on Accounting (CPA) Conference in Québec, 17th EURAM Conference in Glasgow, 38th AFC Conference in Poitiers.
- 2016 30th Research in Entrepreneurship and Small Business (RENT) Conference in Antwerp, 61st Annual International Council for Small Business (ICSB) World Conference in New York, Annual Conference of the Canadian Academic Accounting Association (CAAA) in St. John’s, 37th AFC Conference in Clermont-Ferrand, 21st Conference of the Association information et management in Lille.
- 2015 3rd French Conference of the Centre for Social and Environmental Accounting Research (CSEAR) in Cergy-Pontoise.
- 2014 5th Italian CSEAR Conference in Padova, 26th International Congress on Social and Environmental Accounting Research (ICSEAR) in St Andrews.
- 2013 8th Conference of the *Réseau international de recherche sur les organisations et le développement durable* (RIODD) in Lille, 34th AFC Conference in Montreal, 2nd CSEAR France Conference in Montpellier.
- 2012 24th ICSEAR in St Andrews.
- 2011 23rd ICSEAR in St Andrews, 1st CSEAR France Conference in Paris.
- 2010 31st AFC Conference in Nice, 23rd Irish Accounting and Finance Association (IAFA) Conference in Belfast.
- 2009 Economic Science Association (ESA) European Meeting in Innsbruck, Annual Congress of the *Association française de science économique* (AFSE) in Nanterre, 11th International Network for Economic Research (INFER) Conference in Stirling, 5th International Meeting on Experimental & Behavioral Economics (IMEBE) in Granada (plenary session), 30th AFC Conference in Strasbourg.

## PH.D. DISSERTATION AND MASTER’S DEGREE THESES

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- 2012 MAURICE (Jonathan), *Fiabilité des provisions comptables environnementales : apports d’une lecture institutionnelle*, Ph.D. dissertation in financial accounting, Montpellier 1 University (Advisors: Gérald Naro and Yves Dupuy), December 2012; <<http://goo.gl/HuL1hU>>.

- 2008 MAURICE (Jonathan), *The Influence of a Redistribution of Income on the Private Provision of a Public Good: Theoretical Results and Experiments*, Master's degree thesis in economics, Montpellier 1 University (Advisor: Marc Willinger), September 2008.
- MAURICE (Jonathan), *Détermination des provisions comptables environnementales et cognition*, Master's degree thesis in accounting, Montpellier 2 University (Advisors: Gérald Naro and Yves Dupuy), June 2008.
- 2006 MAURICE (Jonathan), *Marché d'assurance concurrentiel avec aléa moral et anti-sélection : un modèle fondé sur l'hétérogénéité des aptitudes à la prévention*, Master's degree thesis in economics, *École normale supérieure de Cachan* (Advisor: François Pannequin), June 2006.

## AWARDS AND GRANTS

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- 2016 First thesis prize from the *Académie de comptabilité*, Salustro Prize – €5,000.
- 2013 Grant from the “New research staff” program of the Toulouse University IDEX for three years – €14,000. Third ADERSE-ORSE thesis prize – €400.
- 2011 Bursary from the Association of Chartered Certified Accountants to attend the 23rd International Congress on Social and Environmental Accounting Research – £455.
- 2010 American Accounting Association Doctoral Consortium fellow (Lake Tahoe, California). Admission to the CEFAG (*Centre européen de formation approfondie à la gestion*).
- 2008 Doctoral scholarship from the *École normale supérieure de Cachan* for three years – €59,000.
- 2004 Undergraduate scholarship from the *École normale supérieure de Cachan* for four years – €62,500.
- 1999 Merit-based scholarship from the *Conseil général de l'Oise* – F1,500 (€230).

## ACADEMIC SERVICE

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### MAIN RESPONSIBILITIES

- 2019–... Risk steering committee member of Toulouse Capitole University.
- 2016–... Head of the first year of the management control master at TSM.
- 2016–2025 Elected member of the National Committee for Scientific Research (CoNRS), section 37, Economics and Management.
- 2017–2023 TSM-Research council member (as an elected member, 2021–2023; as the head of the accounting research department, 2017–2020).
- 2017–2020 Head of the accounting research department, TSM-Research.
- 2017 HCERES expert committee member in the evaluation of the *Institut interdisciplinaire de l'innovation* (I<sup>3</sup>) research laboratory.

### ACADEMIC ASSOCIATION BOARDS

- 2013–... CSEAR France Office (webmastering, bi-annual conference organization).
- 2015–2020 *Association francophone de comptabilité* (webmastering).
- 2011–2015 *Ateliers de Thésée* association (academic association of the former CEFAG participants; organization of workshops).

### EDITORIAL SERVICE

- 2015–... Editorial board member of *Accounting and the Public Interest* (since 2015), *Sustainability Accounting, Management and Policy Journal* (since 2018) and *Accounting Forum* (since 2019).
- 2015–2018 Co-editor: *Sustainability Accounting, Management and Policy Journal* Special Issue associated with the 4th CSEAR France Conference, *Advances in Environmental Accounting and Management* Special Issue associated with the 3rd CSEAR France Conference.
- 2016–2018 Guest editor of *Sustainability Accounting, Management and Policy Journal* (seven manuscripts).

## CONFERENCE AND WORKSHOP SCIENTIFIC AND ORGANIZING COMMITTEES

- Scient. com. 2013–2021 CSEAR France Conferences (the 6th online in partnership with the Environmental and Sustainability Management Accounting Network [EMAN], 5th in Paris, 4th in Toulouse, 3rd in Cergy-Pontoise and 2nd in Montpellier).  
AFC Conferences (the 42nd online, 41st online, 40th in Paris, 37th in Clermont-Ferrand and 36th in Toulouse).  
1st French Conference on Critical and Interpretive Accounting Research (online event).  
QRAM Paper Development Workshop for French Speaking Accounting Scholars (in Paris).  
Workshops in accounting of the France Master CCA Association (the 3rd in Nice and 2nd in Toulouse).
- Org. com. 2011–2022 CSEAR France Conferences (the 5th in Paris, 4th in Toulouse, 3rd in Cergy-Pontoise and 2nd in Montpellier).  
AFC Conferences (the 36th in Toulouse and 32nd in Montpellier).  
21st Governance International Conference (in Toulouse).  
1st French Conference on Critical and Interpretive Accounting Research (online event).  
2nd workshop in accounting of the France Master CCA Association (in Toulouse).

## PH.D. STUDENT CO-ADVISOR AND THESIS COMMITTEE MEMBER

- 2017–2020 Camille Gaudy, *Espoirs et désillusions des auditeurs financiers dans le champ de la RSE. Une ethnographie en cabinet non-Big*, co-advised with Christophe Godowski.
- 2014–2019 Charles Zinsou, *Reporting intégré (RI) : étude de sa diffusion, de sa mise en œuvre et de son adoption par les sociétés cotées françaises*, co-advised with Christophe Godowski.
- 2018–... Bastien David, *Non-financial reporting and climate change*, thesis committee member.
- 2015–2018 Juliette Senn, *L'information comptable à caractère environnemental dans un cadre réglementaire : de la diffusion à l'utilisation de l'information*, thesis committee member.

## PH.D. DEFENSE COMMITTEES

- Nov. 2020 Camille Gaudy, *Espoirs et désillusions des auditeurs financiers dans le champ de la RSE. Une ethnographie en cabinet non-Big*, Toulouse Capitole University, co-adviser.
- Sept. 2020 Batoul El Mawla, *Les déterminants de la divulgation d'informations sociétales : une étude comparative France / Canada*, Toulouse Capitole University, examiner.
- Oct. 2019 Charles Zinsou, *Reporting intégré (RI) : étude de sa diffusion, de sa mise en œuvre et de son adoption par les sociétés cotées françaises*, Toulouse Capitole University, co-adviser.
- Jan. 2019 Ouehchia Hamouche, *Défis et enjeux de mise en place d'une comptabilité environnementale en Algérie, École supérieure de commerce d'Alger*, examiner.
- Nov. 2018 Juliette Senn, *L'information comptable à caractère environnemental dans un cadre réglementaire : de la diffusion à l'utilisation de l'information*, Montpellier University, examiner.
- Oct. 2018 Mauricette Sonia Hougbo, *Inopérance du contrôle de gestion dans les entreprises publiques béninoises : un problème de cohérence entre le mode de contrôle et les valeurs organisationnelles*, Toulouse Capitole University, examiner.

## AD HOC REFEREE AND DISCUSSANT

- Journals 2012–2021 *Sustainability Accounting, Management and Policy Journal* (10), *Comptabilité – Contrôle – Audit* (7), *Accounting and the Public Interest* (5), *European Accounting Review* (3), *Finance Contrôle Stratégie* (3), *Accounting in Europe* (1), *Corporate Social Responsibility and Environmental Management* (1), *Financial Reporting* (1), *Mathematics and Computers in Simulation* (1), *M@n@gement* (1), *Organization Studies* (1), *Revue de l'organisation responsable* (1), *Revue française de gouvernance d'entreprise* (1), *Social and Environmental Accountability Journal* (1).

- Conf. and Workshops 2013–2021 1st French Conference on Critical and Interpretive Accounting Research (4), 42nd AFC Conference (1), 6th CSEAR France/EMAN Conference (4), 25th Conference of the *Association information et management* (AIM) (1), 41st AFC Conference (4), *QRAM* Paper Development Workshop for French Speaking Accounting Scholars (1), 5th CSEAR France Conference (2), 40th AFC Conference (4), 78th Annual Meeting of the Academy of Management (2), 2nd workshop in accounting of the France Master CCA Association (1), 38th AFC Conference (2), 4th CSEAR France Conference (3), 17th EURAM Conference (2), 2016 CAAA Annual Conference (2), 37th AFC Conference (2), 36th AFC Conference (1), 3rd CSEAR France Conference (3), 34th AFC Conference (3), 2nd CSEAR France Conference (4).
- Discussant 2009–2020 2020 AFC Doctoral Colloquium online, 2020 RIODD Doctoral Colloquium online, 40th AFC Conference in Paris, 2017 CPA Conference in Québec, 5th Italian CSEAR Conference in Padova (plenary session), 34th AFC Conference in Montreal, 11th INFER Annual Conference in Stirling.

### RECRUITING COMMITTEES

- 2017–2025 CNRS – Research Fellows and Directors.
- 2021 Paris-Dauphine University – Assistant and Associate Professors.  
Lyon 3 University, iaelyon School of Management – Assistant and Associate Professors.  
Montpellier University, University Institute of Technology – Teaching Assistants.
- 2020 Nantes University, University Institute of Technology – Assistant and Associate Professors.  
Montpellier University, University Institute of Technology – Teaching Assistants.
- 2019 Paris-Dauphine University – Assistant and Associate Professors.
- 2018 Montpellier University, Montpellier Management Institute – Assistant and Associate Professors.
- 2015–2016 Toulouse Capitole University, TSM – Assistant and Associate Professors.
- 2014 Montpellier 1 University, Economic and Social Administration Faculty – Assistant Professors.

### MEMBERSHIP IN ACADEMIC ASSOCIATIONS

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- Current Centre for Social and Environmental Accounting Research (2011–present).  
*Association francophone de comptabilité* (2010–2012, 2014–present).  
European Accounting Association (2017, 2020–2022).
- Previous American Accounting Association (2010, 2019–2020).  
European Academy of Management (2018, 2020).  
Academy of Management (2019).  
Canadian Academic Accounting Association (2016, 2019).  
European Council for Small Business and Entrepreneurship (2016).  
European Institute for Advanced Studies in Management (2016).  
Irish Accounting and Finance Association (2010).  
*Association française de science économique* (2009).  
International Network for Economic Research (2009).

### TEACHING EXPERIENCE

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#### DOCTORAL LEVEL

- Seminars How to make a good presentation in academic accounting conferences (2018–present; in English since 2019), research in accounting and management control: trends, research designs and publication tips (*École supérieure de commerce d'Alger*, 2019), recruitment training for young Ph.D. (2018).

#### GRADUATE LEVEL

- Lectures Financial markets (2019–present), financial analysis (2017–present), introduction to research in management control (2017–present), management accounting (2013–present), the Actor-Network Theory in accounting research (2019–2020; in English in 2020), institutional theories in accounting research (2017–2018), accounting and auditing (2014–2017; in English).

Tutorials Financial analysis (2017–present), management accounting (2013–present), accounting and auditing (2015–2017; in English), financial accounting (2013–2015).

#### UNDERGRADUATE LEVEL

Lectures Organization theories (2014–2017).

Tutorials Financial mathematics (2019–present), business game in management accounting (2017–2019), organization theories (2014–2015), microeconomics (2011–2013), ‘building a professional career’ (2011–2013), financial accounting (2011–2012), management accounting (2008–2011).