

Raluca SANDU

Professeur associé

Académie : Transformation

Centre de recherche : SKEMA Centre for Global Risks

Campus : Paris

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Intérêts de recherche

Accounting history, Accounting profession, CSR, Socio-political studies of accounting, Critical discourse analysis, Governmentality studies

Domaines d'enseignement

Communication financière, Contrôle de gestion, Finance pour les cadres non-financiers, Méthodes qualitatives de recherche, Pilotage des performances

Formation

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|------|-------------------------------------------------------------------------------------------------------|
| 2013 | Doctorate in Management Sciences, Université d'Orléans, France |
| 2004 | Master in Finance and management control, Université d'Orléans, France |
| 2003 | BA in Bachelor in Business administration in foreign languages, Academy of Economic Studies, Roumanie |

Expérience Professionnelle

Positions académiques principales

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|-------------|-------------------------------------------------------------|
| Depuis 2014 | Associate Professor, SKEMA Business School, France |
| 2009 - 2013 | Assistant Professor, SKEMA Business School, France |
| 2003 - 2009 | Professeur assistant, Academy of Economic Studies, Roumanie |

Autres affiliations académiques

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|-------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| Depuis 2022 | Associate DEAN of Faculty, SKEMA Business School, France |
| 2019 - 2022 | Associate DEAN of the Globalisation Academy, SKEMA Business School, France |
| 2009 - 2019 | Scientific Director of the MSc in Auditing, Management Accounting and Information Systems - Paris campus, SKEMA Business School, France |
| 2013 - 2014 | Visiting lecturer, Université de Lille, France |
| 2013 | Erasmus exchange teacher, University of Naples Federico II, Italie |
| 2009 - 2013 | Scientific Director of the MS Audit, Contrôle de Gestion et Systèmes d'Informations - Paris campus, SKEMA Business School, France |
| 2008 - 2009 | Visiting lecturer, Université d'Orléans, France |
| 2008 - 2009 | International Relations Director, Academy of Economic Studies, Roumanie |
| 2005 - 2009 | Program Manager of the Master (DESS) in Finance and Management Control, Academy of Economic Studies, Roumanie |
| 2005 - 2008 | International Relations Representative for French speaking countries, Academy of Economic Studies, Roumanie |

Prix et distinctions

2024	Prix Joseph Colleye d'histoire de la comptabilité 2024
2017	Prix de l'Innovation Pédagogique de SKEMA, France

Publications

Articles académiques revus

SANDU, R., ZELINSCHI, D. et FERRY, L. (2023). Struggles in the accounting arena: A geopolitical reading of Romanian accounting reforms. *Accounting History*, 28(1), pp. 143-169.

SANGSTER, A., STONER, G., FLOOD, B., SANDU, R. et ROMON, F. (2020). Insights into accounting education in a COVID-19 world. *Accounting Education*, 29(5), pp. 478-481.

LUPU, I. et SANDU, R. (2017). Intertextuality in corporate narratives: a discursive analysis of a contested privatization. *Accounting, Auditing & Accountability Journal*, 30(3), pp. 534 - 564.

LEVANT, Y., COULMONT, M. et SANDU, R. (2016). Business Simulation as an Active Learning Activity for Developing Soft Skills. *The International Journal of Accounting*, 25(4), pp. 368-395.

SANDU, R. et IOAN, I. (2008). Beyond the balance sheet: intellectual capital disclosure in transition economies. A case study from the oil industry. *Journal of Accounting and Management Information Systems (JAMIS)*, 24, pp. 88-100.

SANDU, R., BOGDAN, A. et IOAN, I. (2007). Are corporate annual reports balanced? A case study on intellectual capital issues in the corporate annual reports of a Romanian company. *Journal of Accounting and Management Information Systems (JAMIS)*.

Ouvrages et édition d'ouvrages

LEVANT, Y., ZIMNOVICHTH, H., SANDU, R. et BENSADON, D. [Eds] (2013). *Mélanges en l'honneur de Yannick Lemarchand*. L'Harmattan, 366 pages.

Chapitres d'ouvrage

SANDU, R. (2020). Multi-, Inter-, Trans-disciplinarité: postures de l'histoire de la comptabilité dans le projet d'unité des connaissances. Dans: *Mélanges en honneur du professeur Henri Zimnovitch*. 1st ed. L'Harmattan, pp. 165-180.

SANDU, R. et LEVANT, Y. (2018). The research-practice gap in public sector accounting in France. Dans: Laurence Ferry, Iris Salterer, Ileana Steccolini, Basile Tucker eds. *The Research-Practice Gap on Accounting in the Public Services An International Analysis*. 1st ed. Palgrave Macmillan.

SANDU, R. (2018). Rupture et continuité dans un pays postcommuniste: mentalités, pratiques de gestion et identité professionnelle en transition. Dans: Mathieu Floquet, Pierre Labardin, Yves Levant eds. *L'histoire comme méthode pour comprendre le management*. 1st ed. L'Harmattan, pp. 99-113.

SANDU, R. (2016). Notice: réforme comptable en transition (réglementation comptable). Dans: Béatrice Touchelay, Didier Bensadon, Nicolas Praquin eds. *Dictionnaire historique, analytique et critique de la comptabilité des entreprises*. 1st ed. Presses universitaires du Septentrion, pp. 322-344.

ALBU, N., LUPU, I. et SANDU, R. (2014). Multinationals as vectors of corporate governance improvements in emerging economies - a case study. Dans: Sabri Boubaker, Duc Khuong Nguyen eds. *Corporate Governance in Emerging Markets: Theories, Practices and Cases*. 1st ed. Springer, pp. 331-351.

SANDU, R. (2013). Origine, émergence, généalogie - approches et accroches en histoire de la comptabilité. Dans: Yves Levant, Raluca Sandu, Henri Zimnovitch eds. *Mélanges en l'honneur de Yannick Lemarchand*. 1st ed. L'Harmattan, pp. 125-143.

LEVANT, Y., SANDU, R. et ZIMNOVICHTH, H. (2013). Trois consultants (1915-1950) et leur prospérité: que nous ont-ils appris? Dans: Yves Levant, Raluca Sandu, Henri Zimnovitch eds. *Mélanges en l'honneur de Yannick Lemarchand*. 1st ed. L'Harmattan, pp. 183.

SANDU, R. et CISMASU, I.D. (2003). Analyse économique et financière. Dans: *Cahier d'applications et études de cas*. 1st ed. Editura ASE Bucuresti.

Editeur invité d'un numéro spécial

SANDU, R. (2022). Special issue - Accounting and work in historical perspective. *Accounting History*, 27(2).

Articles professionnels

BERNAERT, A.L., BESSIÈRE, L., GRIMA, C., PARKER, H. et SANDU, R. (2015). Lost in translation, is there a place for management accounting in France? *Finance & Gestion*, pp. 53-54.

SANDU, R. (2015). When the "management accountant" meets the "contrôleur de gestion". *Finance & Gestion*, pp. 52.

LEVANT, Y. et SANDU, R. (2014). Expertise technique et compétences génériques dans la formation des futurs professionnels du chiffre. *Revue Finance & Gestion*, pp. 41.

Articles académiques non revus

SANDU, R. et ROBU, V. (2006). L'analyse des performances: "une approche critique dans le contexte des théories de gouvernance". *Theoretical and Applied Economics*.

Editoriaux d'une revue

SANDU, R. (2022). Accounting and work in historical perspective. *Accounting History*, 27(2), pp. 188-193.

Actes d'une conférence

SANDU, R., ROSZAK, S. et KÖNIGSGRUBER, R. (2021). Integrated Reporting structured literature review: a dynamic analysis of relationships between practice, research, and policy-making.

Conférencier invité

SANDU, R. (2022). What makes special a special issue. Dans: 11th Accounting History International Conference. Portsmouth.

Présentations dans des conférences

SANDU, R. et LEVANT, Y. (2023). Heterotopias as "enacted" utopias: on pirate narratives and the use of imagination in creating alternative organization models. Dans: EGOS. Cagliari.

SANDU, R., ZELINSCHI, D., FOURNES, C. et FABRE, A. (2023). Cartographie des articles francophones en histoire de la comptabilité - GT - HISTOIRE DE LA COMPTABILITÉ, DE L'AUDIT ET DU CONTRÔLE. Dans: AFC. Lyon.

SANDU, R. et FERRY, L. (2022). Post-communist markets as heterotopias: USAID role in reshaping capitalism at the periphery. Dans: EGOS. Vienna.

SANDU, R., ZELINSCHI, D., FABRE, A. et FOURNES, C. (2022). Cartographie de la recherche francophone en histoire de la comptabilité. Dans: GT Histoire - 43ème Congrès de l'AFC. Bordeaux.

SANDU, R., ROSZAK, S. et KÖNIGSGRUBER, R. (2021). Integrated Reporting systematic literature review: a dynamic analysis of relationships between practice, research, and policy-making. Dans: EAA (European Accounting Association). Bucharest.

SANDU, R., ROSZAK, S. et KÖNIGSGRUBER, R. (2021). Integrated Reporting structured literature review: a dynamic analysis of relationships between practice, research, and policy-making. Dans: AFC (Association Francophone de Comptabilité). Online Conference.

SANDU, R. (2018). Post-communist economies as heterotopias: USAID role in preparing the ground for accounting reforms. Dans: Workshop on the Politics of accounting. Innsbruck.

- SANDU, R., ZELINSCHI, D. et FERRY, L. (2018). A post-colonial war for expertise: the Romanian accounting reform as a field of confrontation for developed countries' accounting regimes. Dans: EAA (European Accounting Association) Annual Congress. Milan.
- SANDU, R., ZELINSCHI, D. et FERRY, L. (2018). Reforming accounting at the periphery: the Romanian accounting reform as a field of confrontation for developed countries' accounting elites. Dans: Interdisciplinary Perspectives on Accounting Conference. Edinburgh.
- URDARI, C. et SANDU, R. (2016). Academics as knowledge workers: a study of power, alienation, and professional identity in the French higher education. Dans: EGOS (European Group for Organization Studies). Naples.
- SANDU, R. (2015). Utopies et hétérotopies pirates: le cas de la République de Salé. Dans: Journées d'histoire du Management et des organisations. Lille.
- LEVANT, Y. et SANDU, R. (2015). Business simulation as an active learning activity for developing soft skills. Dans: EAA (European Accounting Association). Glasgow.
- LEVANT, Y., MAZIANE, L. et SANDU, R. (2014). Crisis of capitalism and the search for alternative models. The Pirate Republic of Salé (1627-1668): a critical analysis. Dans: ABH Conference. Newcastle.
- LEVANT, Y., MAZIANE, L. et SANDU, R. (2014). The Pirate Republic of Salé (1627-1668): a critical discussion of alternative organization models. Dans: Congress of the European Business History Association. Utrecht.
- LEVANT, Y., COULMONT, M. et SANDU, R. (2014). Business simulations as an active learning activity for developing soft skills. Dans: World Congress of Accounting Educators and Researchers. Florence.
- SANDU, R. et FERRY, L. (2014). USAid Role in (Re)building the Market in Transitional Economies - the Case of Investor Relations (IR) in Romania. Dans: European Business History Association. Utrecht.
- SANDU, R. (2012). Managing image to construct legitimacy - the case of a Romanian oil company. Dans: Interdisciplinary Perspectives on Accounting Conference. Cardiff.
- SANDU, R. (2012). The Emergence of Investor Relations in Transition Economies - the case of Romania. Dans: The third Accounting History International Emerging Scholars' Colloquium. Paris.
- SANDU, R. et LUPU, I. (2011). Corporate communication in a post-privatization context: building dialogues to assert legitimacy. Dans: Financial Reporting and Business Communication Conference. Bristol.
- SANDU, R. et LUPU, I. (2011). Financial communication framework and practices' from the French OCF - a story of promoting best practices in investor relations. Dans: Workshop on Financial Reporting as Social and Organizational Practice - London School of Economics. London.
- SANDU, R. et IOAN, I. (2010). Legitimacy strategies in the annual reports - what turn to social responsibility in post-privatization context. Dans: EAA (European Accounting Association). Istanbul.
- SANDU, R. et IOAN, I. (2009). Legitimacy strategies in the annual reports - what turn to social responsibility in post-privatization context. Dans: Interdisciplinary Perspectives on Accounting Conference. Innsbruck.
- SANDU, R. et IOAN, I. (2008). Legitimacy strategies in the annual reports - what turn to social responsibility in post-privatization context. Dans: Congrès de l'AFC (Association Francophone de Comptabilité). Cergy-Pontoise.
- SANDU, R., BOGDAN, A. et LEFTER, V. (2008). Strategy Issues in Corporate Communication. A comparative study from the Oil Industry. Dans: Symposium International ASECU. Bucharest.
- SANDU, R., LEFTER, V. et BOGDAN, A. (2007). Management commentary (MC). A sample from the international dialogue on standard-setting. Dans: International Conference on Business Intelligence. Brasov.
- SANDU, R. et ANGHEL, I. (2006). Intellectual Capital (IC) Valuation. IC value of the Romanian listed companies. Dans: International Conference Competitiveness and Stability in the Knowledge-Based Economy. Craiova.

Présentations dans des séminaires de recherche

- SANDU, R. (2017). Rupture et continuité dans un pays postcommuniste : mentalités, pratiques de gestion et identité professionnelle en transition. Dans: Atelier de recherche en Histoire de la gestion et de la comptabilité: FAIRR, SKEMA. Paris.

Presse et réseaux sociaux

MUNIER, F. et SANDU, R. (2021). Comptabilité et consilience. SKEMA ThinkForward.

Autres activités de recherche

Organisation d'une conférence ou d'un séminaire

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| 2019 | Accounting History Conference |
| 2012 | The third Accounting History International Emerging Scholars' Colloquium, France |

Affiliations

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| Depuis 2021 | Joint coordinator of the GT History of AFC |
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Activités Professionnelles

Autres activités professionnelles

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| Depuis 2024 | Membre du Comité Scientifique du Think Tank PUBLIKA, France |
| Depuis 2022 | CODEX des Doyens faculté de la CDEFM |
| Depuis 2010 | Member of DFCG "Association Nationale des Directeurs Financiers et de Contrôle de Gestion" |
| Depuis 2010 | Member of APDC "Association des Professionnels et Directeurs Comptabilité et Gestion" |
| Depuis 2009 | French branch of the Association of the Chartered Institute of Management Accountants France and UK |
| 2018 - 2022 | Administrateur, Association des Professionnels et Directeurs Comptabilité et Gestion (APDC), France |
| 2018 - 2020 | Member of the Lifelong Learning Committee with an advisory role., Chartered Institute of Management Accountants (CIMA) |