



Full Professor Bruno COHANIER

Academic Department: Finance, Accounting and
Management Control

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RESEARCH INTERESTS

- Accounting
- Management control
- Performance analysis

TEACHING DOMAINS

- Accounting
- Management Control

EDUCATION

Highest degree :

- | | |
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| 2011 | Ph.D. in Management, Aston University, United Kingdom <i>Performance Management in the United States and France: Four case studies in the retail and airline industries</i> |
| 1994 | Postgraduate research degree: Accounting – Decision – Control, University Paris Dauphine-PSL, France |
| 1992 | Master's Degree: Accounting, Administration and Finance, CPA Specialisation, ESC Amiens, France |

PROFESSIONAL EXPERIENCE

Academic experience and positions

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|-------------|--|
| Since 2025 | Associate researcher, Laboratoire Magellan, France |
| Since 2024 | Full Professor, ESSCA School of Management, France |
| Since 2022 | Visiting professor, Université Paul-Valéry-Montpellier 3, France |
| Since 2021 | Visiting professor, Conservatoire National des Arts et Métiers (CNAM), France |
| Since 2017 | Visiting professor, IAE Lyon, ISEOR, Université Jean Moulin Lyon 3, France |
| 2016 - 2024 | Full Professor, Eada business school Barcelona, Spain |
| 2016 - 2024 | Director Global Bachelor in Business Administration - EADA x SKEMA, Eada business school Barcelona, Spain |
| 2016 - 2024 | Director Executive Doctorate in Business Administration, in Partnership with CNAM, Eada business school Barcelona, Spain |
| 2013 - 2016 | Director of the Master in Management, NEOMA Business School, France |
| 2000 - 2016 | Visiting professor, Ecole Supérieure des Affaires, Lebanon |

PROFESSIONAL EXPERIENCE

Academic experience and positions

- 1998 - 2016 Associate Professor, NEOMA Business School, France
- 1998 - 2016 Associate Professor, Rouen Business School, France
- 2012 - 2013 Director of the Master in Management, Rouen Business School, France
- 2008 - 2012 Chair of Accounting, Law, Information and Operations Management Department, Rouen Business School, France
- 2005 - 2007 Managing Director of International Programs, Rouen Business School, France
- 2005 - 2007 Associate Professor, Rouen Business School, France
- 2004 - 2005 Deputy Director International Relations, Rouen Business School, France
- 1998 - 2003 Managing Director of International Programs, Rouen Business School, France
- 1997 - 1999 Assistant Professor, IAE, Université Jean Moulin Lyon 3, France
- 1995 - 1996 Assistant Professor, ESC Amiens, France
- 1994 - 1995 Assistant Professor, Conservatoire National des Arts et Métiers (CNAM), France

Professional experience

- 1991 - 1993 Controller (Managerial Accountant), Valeo, France

GRANTS AND HONORS

- 2023 2023 Bender Best Paper Award for “Paternalism as a long-term strategy of a management control system”, written with Charles Richard Baker (Adelphi University) and published in *Accounting, Auditing & Accountability Journal*, -
- 2021 2021 Award for the best research article published in the AFC-CCA journal: ACCRA: “Paternalism as a system of control over time: a historical approach to the Michelin System”, with C.R. Baker, Association Francophone de Comptabilité (AFC), France
- 2017 Pedagogy Awards 2017: Best Master in Management programme Award, Rouen Business School, France
- 2016 “Neoma d’Or 2016” professor academic award, NEOMA Business School, France
- 2014 Best Paper track: French retail Industry performance management practices, a case study, International Marketing Trends Conference (IMTC), France
- 2013 Neoma d’Or 2013: professor academic award, NEOMA Business School, France

INTELLECTUAL CONTRIBUTIONS

Peer-reviewed Articles

- COHANIER, B. and BAKER, C.R. (2025). Progressive Conservatism’: the Evolution of Paternalism as a Means of Management Control at Michelin. *Business History*.
- BAKER, C.R. and COHANIER, B. (2025). The Emergence of Bills of Exchange in the Late Medieval and Early Modern Periods in Europe. *Accounting History*, 30(2), pp. 341-361.
- COHANIER, B. (2024). Introduction : Le 35e Congrès de l’AGRH – Entre fragmentation et hybridation des mondes du travail : quelle(s) GRH demain ? *@GRH*, 52(3), pp. 7-9.
- COHANIER, B. and BAKER, C.R. (2023). Paternalism as a long-term strategy of a management control system. *Accounting, Auditing & Accountability Journal*, 36(5), pp. 1249-1273.
- BAKER, C.R., COHANIER, B. and CAPPELLETTI, L. (2023). Sobriété et réduction des coûts cachés. *Entreprise & Société*, 14(2), pp. 51-73.

COHANIER, B. and BAKER, C.R. (2021). Le paternalisme comme système de contrôle dans la durée: une approche historique du «Système Michelin. *ACCRA (Audit Comptabilité Contrôle : Recherches Appliquées)*, 12(1), pp. 27-57.

BAKER, C.R., COHANIER, B. and GIBASSIER, D. (2018). Environmental Management Controls at Michelin – How Do They Link to Sustainability? *Social and Environmental Accountability Journal*, 38(1), pp. 75-96.

BAKER, C.R., COHANIER, B. and LEO, N.J. (2017). Breakdowns in internal controls in bank trading information systems: The case of the fraud at Société Générale. *International Journal of Accounting Information Systems*, 26, pp. 20-31.

BAKER, C.R., COHANIER, B. and LEO, N.J. (2016). Considerations Beyond the Fraud Triangle in the Fraud at Société Générale. *Journal of Forensic and Investigative Accounting (previously Journal of Forensic Accounting)*, 8(3), pp. 462-479.

BYRD, J., HICKMAN, K., COHANIER, B. and BAKER, C.R. (2016). Corporate Social Responsibility Reporting in Controversial Industries. *International Journal of Banking, Accounting and Finance*, 9(2).

COHANIER, B. (2014). What qualitative research can tell us about performance management systems. *Qualitative Research in Accounting and Management*, 11(4), pp. 380-415.

Chapters in book

COHANIER, B. and SALES, X. (2024). Silicon Valley re-invents paternalism. In: Henri Savall et Véronique Zardet (ed.). *L'Humain au Coeur de la Création de Valeur*. 1st ed. Caen: Editions Management & Société, pp. 129-134.

BAKER, C.R. and COHANIER, B. (2023). Capítulo 58. Primeros desarrollos de la teoría de las organizaciones. Localizar las semillas del enfoque socioeconómico de la gestión. In: Henri Savall, Véronique Zardet eds. *Tratado de gestión socioeconómica: teoría y prácticas*. 1st ed. New York: Mc Graw-Hill Education, pp. 630-639.

COHANIER, B. and BAKER, C.R. (2023). Part VI. Organizational theory early developments. Locating the seeds of Socio-Economic Approach to Management (SEAM). In: Henri Savall and Véronique Zardet (ed.). *Socio-Economic Approach to Management Treatise*. 1st ed. Charlotte: Information Age Publishing, pp. 671-680.

COHANIER, B. and BAKER, C.R. (2021). Chapter 58. Organizational theory early developments. Locating the seeds of Socio-Economic Approach to Management (SEAM). In: Henri Savall et Véronique Zardet (ed.). *Traité du management socio-économique : Théorie et Pratique*. 1st ed. Caen: Editions Management & Société, pp. 671-680).

COHANIER, B. and BAKER, C.R. (2018). Chapter 9. Corporate Social Responsibility at Michelin. In: Henri Savall et Véronique Zardet (ed.). *Corporate Social Responsibility (CSR): Practices, Issues and Global Perspectives*. 1st ed. Nova Sciences Books and Journals, pp. 293-320.

Conference proceedings

COHANIER, B., DIFRENCESCO, R.M., ROMA, D. and LUZZINI, D. (2021). Performance Management in Omnichannel Retail. In: *Proceedings of 20th International Marketing Trends Conference 2021 Venice*, ed. Alberto Pastore, Julien Schmitt, Julio Jimenez, Klaus-Peter Wiedmann. Venice: Paris-Venice Marketing Trends Association.

BAKER, C.R., COHANIER, B. and PEDERZOLI, D. (2012). Corporate Social And Environmental Reporting In The Large Retail Distribution Sector. In: *2nd Annual International Conference on Accounting and Finance (AF 2012) and Qualitative and Quantitative Economics Research (QQE 2012)*. pp. 209-218.

Conference paper (with selection committee)

- COHANIER, B. and BAKER, C.R. (2025). "Sections Homogènes": Emilio Rimalho's Approach to Overhead Allocation. In: 13th EIASM Conference on Performance Measurement and Management Control. EADA Business School, Barcelona.
- COHANIER, B. (2025). Émile Rimailho and "Homogeneous Sections": Genesis of a Socially Oriented Accounting Rationality. In: 25e Colloque et séminaire doctoral international de l'ISEOR. Lyon.
- COHANIER, B. and BAKER, C.R. (2025). Lettres de Change et de la Comptabilité en Partie Double. In: 46e congrès de l'AFC. Saint-Malo.
- COHANIER, B., CAPPELLETTI, L., SAVALL, H., ZARDET, V. and BAKER, C.R. (2025). Reimagining Corporate Social Responsibility: Integrating Amartya Sen's Capability Approach for a Human-Centered Evaluation. In: 46e congrès de l'AFC. Saint-Malo.
- COHANIER, B. and BAKER, C.R. (2024). Was Giuseppe verdi a successful businessman?: accounting in opera and the career of verdi. In: 12th Accounting History International Conference "Accounting for arts, culture and heritage in historical perspectives". Università di Siena.
- COHANIER, B. and BAKER, C.R. (2024). The Emergence of Bills of Exchange in the Late Medieval and Early Modern Periods in Europe. In: 14th Interdisciplinary Perspectives on Accounting Conference. Royal Holloway University of London.
- COHANIER, B. and BAKER, C.R. (2024). Accounting in the Opera and the life of Guiseppe Verdi. In: Accounting History Review Conference. Edge Hill.
- COHANIER, B., BAKER, C.R. and CAPPELLETTI, L. (2023). Sobriété et coûts cachés. In: 23e Colloque et séminaire doctoral international de l'ISEOR. Lyon.
- COHANIER, B. and BAKER, C.R. (2023). Genesis and Evolution of the Bill of Exchange between the 12th and the 18th centuries in Europe. In: 44th Annual Congress of the Association Francophone de Comptabilité (AFC), Accounting Historians Section. Lyon.
- COHANIER, B. and BAKER, C.R. (2023). Sobriété et Coûts Cachés. In: 44th Annual Congress of the Association Francophone de Comptabilité (AFC). Lyon.
- COHANIER, B. and BAKER, C.R. (2023). Sustainability and Hidden Costs. In: Civic Pact Colloquium. Le CNAM (Conservatoire National des Arts et Métiers) Paris.
- COHANIER, B. and SALES, X. (2022). Silicon Valley revisits paternalism. In: 43th Management Accounting Research Group. Aston University, Birmingham,
- COHANIER, B. and SALES, X. (2022). La Silicon Valley revisite le paternalisme. In: ISEOR Fall Conference: "People at the heart of value creation. Université Jean Moulin Lyon 3.
- COHANIER, B., CAPPELLETTI, L., SAVALL, H. and BAKER, C.R. (2022). Interventionist-Research or Intervention-Research in Management Accounting. An analysis of the SEAM Answer. In: ISEOR 2023 international doctoral symposium and seminar. Lyon.
- COHANIER, B., CAPPELLETTI, L., SAVALL, H. and BAKER, C.R. (2022). How intervention-research in management accounting and control can contribute to the "third mission" of scholars? The case of the SEAM model of intervention-research. In: 43rd Annual Congress of the Association Francophone de Comptabilité (AFC). Bordeaux.
- COHANIER, B., SALES, X. and GARRIGA, E. (2021). Industrial Colonialism in the GAFA: how tech companies have rediscovered the paternalistic old recipe. In: ISEOR 2021 international doctoral symposium and seminar. Lyon.

COHANIER, B. and DELOO, I. (2020). In between total and particular ideologies: the application of the precautionary principle in Sweden and France. In: CIMA - ICAEW: Management Accounting Research Group. London School of Economics, Birmingham.

COHANIER, B. and GARRIGA, E. (2020). La medición y gestión del impacto social: el caso de la Fundación Caja de Ingenieros. In: ISEOR 2020 international doctoral symposium and seminar. Lyon.

COHANIER, B. and BAKER, C.R. (2019). Investigating “paternalism” as a long-term component of a management control system. In: CIMA - ICAEW: Management Accounting Research Group. Aston Business School - London School of Economics, Birmingham.

COHANIER, B. and BAKER, C.R. (2019). Theseus and Michelin: How some organizations cope with the labyrinth of tetranormalization. In: ISEOR fall conference. Lyon.

COHANIER, B. and BAKER, C.R. (2019). Investigating “paternalism” as a long-term component of a management control system. In: ISEOR 2019 international doctoral symposium and seminar. Lyon.

COHANIER, B. and BAKER, C.R. (2018). Evolutionary Management of Corporate Social Responsibility at Michelin. In: ISEOR 2018 international doctoral symposium and seminar. Lyon.

COHANIER, B. and BAKER, C.R. (2018). Management control strategy and corporate social responsibility at Michelin. In: Research Forum. 41st Annual Congress of the European Accounting Association. Milan.

COHANIER, B., BAKER, C.R., BYRD, J. and HICKMAN, K. (2016). Sustainability Reporting and 800-pound Gorillas. In: 28th CSEAR International Congress on Social & Environmental Accounting Research. University of St Andrews.

COHANIER, B. (2014). Fraud at Société Générale and the concept of Habitus. In: Proceedings of 13th International Marketing Trends Conference 2014 Venice, ed. Alberto Pastore, Julien Schmitt, Julio Jimenez, Klaus-Peter Wiedmann. Venice.

COHANIER, B. and BAKER, C.R. (2013). Alternative perspectives on accounting in the public interest. In: American Accounting Association Annual Meeting. Anaheim.

Research / consulting reports

COHANIER, B. and LAFAGE, P. (2008). ERNST & YOUNG, Comment s'analyse la performance? Dans : collective research of the professors of the Accounting, Law, Operations and Information Management Department at Rouen Business School.

Presentation in a research seminar

COHANIER, B. and BAKER, C.R. (2017). Management Control Strategy and Corporate Social Responsibility at Michelin. In: Management Accounting Research Group. Aston Business School - London School of Economics, Birmingham.

COHANIER, B., MANOCHIN, M. and COOPER, S. (2013). Visual accounts of performance: an 'aesthetics of existence' perspective. In: Management Accounting Research Group. Aston Business School - London School of Economics, Birmingham,

RESEARCH ACTIVITIES

Editorial activities

Editorial board of scientific journals

2018 - 2018 Guest Editor, Finance Contrôle Stratégie

Reviewer for an academic or professional publication

Since 2025 Ad-hoc reviewer, Accounting History

Since 2024 Ad-hoc reviewer, Accounting, Auditing & Accountability Journal

Since 2023 Ad-hoc reviewer, Management & Avenir

Since 2019 Ad-hoc reviewer, Management International

Since 2017 Ad-hoc reviewer, Recherches en Sciences de Gestion - Management Sciences - Ciencias de Gestión

Service to the academic discipline

Active member of a recognised scientific or academic association

Since 2017 Academic Mentor, Aston Business School, United Kingdom

2014 - 2015 Associate of the five-member Nomination Committee for President Elect (Management Accounting Section), American Accounting Association (AAA), United States of America

Reviewing activities for an academic conference

Since 2019 Ad-hoc reviewer, MCD/ISEOR Conference

Scientific committee of an academic conference

2025 - 2025 13th EIASM Conference on Performance Measurement and Management Control, September 8-10, 2025, Spain

2025 - 2025 Management Control Association (MCA) Symposium, September 18-19, 2025, France

2025 - 2025 Opening session of the 25e Colloque et séminaire doctoral international de l'ISEOR

2024 - 2024 35e conférence de l'AGRH, 23-25 octobre 2024, Spain

2023 - 2023 12th EIASM Conference on Performance Measurement and Management Control, September 13-15, 2023, Spain

2022 - 2022 Management Control Association (MCA) Symposium, September 15-16, 2022, Spain

Membership in an academic association

Since 2027 Member, Institut de Socio-Économie des Entreprises et des Organisations (ISEOR), France

Since 2024 Member, Association Francophone de Comptabilité (AFC), France

Since 2020 Member, Management Control Association (MCA), United Kingdom

Since 2011 Member: Beta Gamma Sigma, United States of America

Since 2011 Member: Management Accounting Section, American Accounting Association (AAA), United States of America

Since 2010 Member, Institute of Management Accountants (IMA), United States of America

Since 2006 Member, European Accounting Association (EAA)

Organising committee of a conference

2025 - 2025 Management Control Association (MCA) Symposium, September 18-19, 2025, France

- 2025 - 2025 13th EIASM Conference on Performance Measurement and Management Control, September 8-10, 2025, Spain
- 2024 - 2024 35e conférence de l'AGRH, 23-25 octobre 2024, Spain
- 2023 - 2023 12th EIASM Conference on Performance Measurement and Management Control, September 13-15, 2023, Spain
- 2022 - 2022 Management Control Association (MCA) Symposium, September 15-16, 2022, Spain

Participation in a regulatory body

- 2019 - 2019 EADA – Aston University Research Group

Participation in a research consortium

- 2021 - 2021 Eada– P.I.R.I. Group, Part of the P.I.R.I. Le CNAM - Paris - ISEOR-Lyon III - Eada Research collaboration initiative, Eada business school Barcelona, Spain

PhD Supervision

Since 2024, Doctoral Advisory Committee

A. MOUSSAWI, In progress, DBA thesis: Examining how small companies maintain organizational cohesion and ensure survival during crises through leadership, agility, communication, financial management, crisis preparedness, and social capital, IAE Lyon - Lyon

PhD Jury

Since , PhD reviewer

U. LECOMTE THENOT, In progress, L'Insertion des travailleurs handicapés en milieu ordinaire : les politiques RSE à l'épreuve des logiques isomorphes, Université de Reims - Reims

2015, PhD reviewer

M. BARNIA, Defended, La création de valeur ajoutée socio-économique par L'Audit Interne : Cas d'entreprises marocaines, Conservatoire National des Arts et Métiers (CNAM) - Paris