

# Raluca SANDU

Professeur associé

Académie : Transformation

Centre de recherche : SKEMA Centre for Global Risks

Campus : PARIS

Email : raluca.sandu@skema.edu

## Intérêts de recherche

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

## Domaines d'enseignement

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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

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### **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

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### 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 KÖNIGSRUBER, 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 KÖNIGSRUBER, 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 KÖNIGSRUBER, 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**

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### **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**

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### **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) |