

Elena M. Barbu

Associate Professor Tenure-Track

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1. Working position

- Since 2008** Associate Professor Tenure-Track in Responsible Management at University of Grenoble Alps (Grenoble Graduate Business School – France)
Researcher on Corporate Social Responsibility at Applied Management Research Center (CERAG) specialized on "Responsible behaviors and societal issues"
- 2007** Associate Professor in Management at University of Grenoble Alps
- 2007** Won national contest for Qualification to become Associate Professor
- 2006–2007** Postdoctoral research fellow in Management at Orléans Management Research Center (University of Orléans)
Award from Charles de Gaulle Foundation, Paris
- 2004–2006** Assistant Professor in Management at Orléans Management Institute (University of Orléans)
- 2001–2006** Ph.D. in Management – research fellow at University of Orléans
Award from the Central Regional Council (France)

2. Education

- 2018** Accreditation in Management (H.D.R. in Management) - National Conservatory of Arts and Business (CNAM Conservatoire National des Arts et des Métiers), Paris.
It is a French diploma necessary to become Full Professor in Management.
H.D.R. Thesis: "Contributions to Improve Environmental and Social Responsibility in Europe" (2 tomes; 454 pages).
- 2006 – 2007** Postdoctoral Position in Management at Charles de Gaulle Foundation (Paris) and at Orléans Management Institute (Orléans).
Research Award from Charles de Gaulle Foundation themed "Globalization and National Sovereignty: Compatibility? Durability?"
Postdoctoral Thesis: "The International Financial Harmonization: Globalization Response, Threat for French National Sovereignty" (133 pages).
- 2001 – 2006** Ph.D. in Management - University of Orléans & Orléans Management Institute.
Research Award from the Conseil Regional Centre (September 2001).
Thesis: "Listed French Companies and the International Accounting Harmonization: A Neo-Institutional Analysis of a Long Harmonization Process Towards Homogeneity" (385 pages).
- 2000 – 2001** M.B.A. specialized in Research - University of Orléans - France,
Research Award from French Government.

Major of promotion, Rang 1st from 33.

Thesis: "West and East Facing the Transition Towards the International Accounting and Financial Harmonization" (133 pages).

1999 – 2000 Master in Management, Finance and Accounting from Bucharest University of Economic Studies, Faculty of Accounting and Management Information Systems, **Mention "Exceptionally" (A+), Rang 1st from 130.**

1996 – 1999 Bachelor in Financial analysis, Accounting and Management Information Systems at Bucharest University of Economic Studies, **Mention "Excellent" (A+), Rank 2nd from 245.**

3. Trainings in supervision of Ph.D. students, pedagogy, ethics, theology, etc.

2019: "Supervision of PhD students and ethics of Thesis", University of Grenoble Alps.

2019: "Creativity and pedagogy", Promising, Grenoble.

2019: EPAS certification "Aligning the evaluation with target skills and teaching objectives" - Strasbourg Management School and IAE Grenoble.

2016-2019: ERC (European Research Council) project preparation "From an innovative idea to an ERC project" – UGA & Fostering, Grenoble.

2016: "Psychosocial risk and suffering of students", Medical Center Grenoble.

2015: "Ethics and Missiology", CDS Theological Center, Brussels (Belgium).

2016: "English language for professional mentoring and research", Language and Cultural Center at UGA, Grenoble.

2015: "Theology", CDS Theological Center, Brussels (Belgium).

2015: "English language for research", Language Center at UMPF, Grenoble.

4. Invited Professor

2014 Invited Professor at McMaster University (Canada) (March to April)

2014–2015 National Grant for Research by The National French Council of Universities – Research at University of Toronto and York University (Canada)

2010–2014 Invited Professor at the Academy of Management (Bucharest, Romania)

2006–2014 Invited Professor at University of Orléans & ISG Casablanca

5. Research activities

5.1. Summary

5.1.1. Themes

- Best Practices of Environmental and Social Responsibilities in Organizations (companies, universities, hospitals, cities, etc.)
- Environmental and Social Reporting in Europe: history, legislation, evaluation, improvements, determinants, best practices, employees values and competences
- Financial and Accounting Reporting in Europe: history, legislation, measurements, institutional pressure, legitimacy, motivations, (f)actors, IAS/IFRS application process in more than 20 countries

5.1.2. Methodological aspects

My researches are covering a **variety** of aspects:

- 8 researches use the positivist paradigm, 8 use constructivist paradigm and 3 are mixed
- Research approach also varied: 2 abductive studies, 6 deductive, 8 inductive and 3 are mixed;
- Multiple methods used: quantitative method(5 studies), analytical method (12 studies), case study (1 study) and one mixed method containing 3 methods (3 studies);
- Time horizon is either longitudinal (10 studies) or instantaneous (9 studies);
- Data collecting methods used: from archives (7 studies), secondary data(15 studies), direct observation (3 studies) and questionnaire (1 study)

Areas under observation: More than 20 countries:

- Developed (France, Germany, UK, Canada, Italy, etc.)
 - Under economic transition (Est-European countries, China, Vietnam, Russia etc.)
- Countries situated on three continents (Europe, Asia and North America)

5.1.3. Theoretical frameworks

The frameworks of my researches are oriented towards the neo-institutional theory, the regulation theory, stakeholder theory, signal theory or social theory. Inspired by all this theoretical frameworks I have also proposed a framework that explains the transition of complex processes towards international legislative homogeneity (Barbu, 2017), that allow the analysis of real international and national processes and can explain the causes that lead towards homogeneity in an environment with opposing forces.

5.2. Thesis: Accreditation to supervise research, Doctorate, Post-Doctorate and MBA

5.2.1. Thesis for Accreditation to supervise research (H.D.R.)

Title: "Contributions for improving the Social and environmental reporting in Europe"

Original Title in French: "*Contributions pour une amélioration de la responsabilité environnementale et sociale en Europe*"

Thesis for Accreditation to supervise research done "Abbé Grégoire" Doctoral School at Conservatoire National des Arts et des Métiers (CNAM), Paris

Content of documents submitted: Volume 1: 133 pages, Volume 2: 321 pages

Coordinator: Stéphanie CHATELAIN-PONROY, Professor at CNAM

Defended: December 3rd, 2018 at CNAM, Paris

Jury composition:

Rapporteur: Ignace DE BEELDE, Professor at Ghent University (Belgium)

Rapporteur: Frédérique DEJEAN, Professor at Paris Dauphine University

Rapporteur: Isabelle MARTINEZ, Professor Toulouse III University

Suffragist: Yves MARD, Professor at Clermont Auvergne University

Suffragist: Philippe TOURON, Professor at Paris 1 University

Suffragist: Stéphanie CHATELAIN-PONROY, Professor at CNAM Paris

5.2.2. Ph.D. thesis

Title: "Listed French companies versus the international accounting harmonization: neo-institutional analysis of a long process of harmonization towards homogeneity"

Original title in French "*Les entreprises françaises cotées face à l'harmonisation comptable internationale: une analyse néo-institutionnelle d'un long processus vers l'homogénéité*"

PhD thesis in Management done at Doctoral School of Human and societal sciences (Orléans University) and at Orléans Management Institute

Director: Marc NIKITIN, Professor at University of Orléans

Won Research Fellow Award from Central Regional Council (Contest in September 2001)

Sustenance: December 5, 2006 at University of Orléans

Jury composition:

President: Yannick LEMARCHAND, Professor at Nantes University

Rapporteur: Bernard COLASSE, Professor at Paris IX – Dauphine University

Rapporteur: Hervé STOLOWY, Professor at HEC Paris

Suffragist: Marc NIKITIN, Professor at University of Orléans

Suffragist: Dominique BESSIRE +, Professor at University of Orléans

5.2.3. Post-Doctorate thesis

Title: "The international accounting harmonization: globalization response, threat for French national sovereignty"

Original Title in French: "*L'harmonisation comptable et financière internationale: réponse à la mondialisation, menace pour la souveraineté nationale française*"

Post-doctorate in Management done at Charles de Gaulle Foundation (Paris) and at Orléans Management Institute

Won the Research Award from Charles de Gaulle Foundation (international contest 2006 themed "Globalization and National sovereignty: Compatibility? Durability?")

5.2.4. Research thesis for MBA

Title: "West and East facing the transition towards the international accounting and financial harmonization"

Original title in French: "*Ouest et Est devant le passage à l'harmonisation comptable internationale*"

Research thesis prepared for M.B.A. at University of Orléans, 2000-2001

Research Award from French Government (national contest 2000)

5.3. Publications: 19 articles in various advanced publication stages

1. BARBU E., BAKER R.B., BIHR M.-H. and IENCIU N. (**accepted**, 2nd revision), "An empirical study of best practices in human capital reporting in France and Canada", *Accounting, Auditing & Accountability Journal*.
2. BARBU E., FELEAGA L. and FERRAT Y. (**accepted**, 2nd revision), "Is European or national regulation driving environmental reporting? Evidence from a European longitudinal empirical study from 2002 to 2017", *The International Journal of Accounting*.
3. BOYER-ALIROL B., BARBU E. and FERRAT Y. (**finalized**), "Has the European Extra-Financial Directive improved the environmental reporting in Europe?", to be submitted to *European Accounting Review*.
4. BOYER-ALLIROL B. and BARBU E. (**submitted** in June 2018), "Entreprise verte: Quelle influence des facteurs réglementaires et managériaux", *Revue Française de Gestion*.
5. BARBU E.M. and IENCIU N.M. (**2019**), "Social responsibility and treatment of employees: how to improve reporting among European companies?" *Management & Avenir*, n° 108, March, pp. 83-106.
6. BOYER-ALLIROL B. and BARBU E. (2017), "Est-il pertinent de durcir le droit européen de l'environnement?", *Revue Internationale de Droit Economique*, vol. 3, n° 31, pp. 109-124.
7. BAKER R., BARBU E., and LE N.T. (2015), "A historiographical Review of Research concerning Accounting Changes in post-communist Economies", *Accounting Historians Journal*, vol. 42, n° 1, June, pp. 1-36.
8. BARBU E., DUMONTIER P., FELEAGA N. and FELEAGA L. (2014), "Mandatory environmental disclosures by companies complying with IASs/IFRSs. The cases of France, Germany and UK", *The International Journal of Accounting*, vol. 49, n° 2, June, pp. 231-247.
9. BARBU E., DUMONTIER P., FELEAGA N. and FELEAGA L. (2014), "A Proposal of an International Environmental Reporting Grid: What Interest for Policymakers, Regulatory Bodies, Companies, and Researchers?", *The International Journal of Accounting*, vol. 49, n° 2, June, pp. 253-262.
10. BARBU E. and PIOT C. (2012), "L'adoption des IAS/IFRS par les groupes français cotés: volonté ou contrainte?", *Revue Française de Gestion*, vol. 38, n° 226, pp. 53-74.
11. BARBU E., FARCANE N. and POPA A. (2012), "Critical Analysis of Developments in Romanian Accounting during the 20th Century: A Neo-Institutional Approach", *The International Journal of Critical Accounting*, vol. 4, n° 2, pp. 175-193.
12. BARBU E., FELEAGA N. and FELEAGA L. (2011), "Quelles normes IAS/IFRS utiliser pour le reporting environnemental?", *Revue Française de Comptabilité*, n° 440, pp. 24-27.
13. BARBU E. and BAKER R. (2010), "An Historical and Neo-Institutional Analysis of Institutions Involved in International Accounting Convergence", *The Journal of Accounting and Management Information Systems*, vol. 19, n° 2, June.
14. BARBU E. and BAKER R. (2007), "Evolution of International Accounting Harmonization: A Historical and Institutional Perspective", *Socio-Economic Review*, vol. 5, n° 4, October 2007, pp. 603-632.
15. BARBU E. and BAKER R. (2007), "Trends in research on international accounting harmonization", *The International Journal of Accounting*, vol. 42, n° 3, September 2007, pp. 272-304.

16. BARBU E. (2004), "L'harmonisation comptable internationale: d'un vagabondage comptable à l'autre", *Comptabilité-Contrôle-Audit*, tome 10, vol. 1, May, pp. 33-57.
17. BARBU E. (2002), "La prévention de la fraude: un défi pour les auditeurs internes", *Comptabilité, Expertise et l'Audit des Affaires*, n° 7, pp. 37-40.
18. BARBU E. (2002), "Qualités intrinsèques de la juste valeur sujette de doute", *Comptabilité, Expertise et l'Audit des Affaires*, n° 6, pp. 9-15.
19. BARBU E. (2002), "La juste valeur comme stimulation pour la modernisation des Directives Comptables Européennes", *Comptabilité, Expertise et l'Audit des Affaires*, n° 4, pp. 17-21.

5.4. Publications: 3 chapters in books

BARBU E., M.H. BIHR and N. IENCIU (2019), "Pour une meilleure valorisation des ressources humaines: proposition d'une grille de reporting du capital humain", *De la théorie à la pratique, quels enjeux aujourd'hui pour le management et le reporting du capital humain?*, Chapter 10, Presse Universitaire de Bordeaux.

BARBU E. (2017), "Proposition d'un cadre théorique explicatif de processus complexes visant l'homogénéité. Le cas du processus d'harmonisation comptable internationale", *L'histoire comme méthode pour comprendre le management – Mélanges en l'honneur du professeur Marc Nikitin*, Harmattan, pp. 215-235.

BARBU E., MALLET B. and THEALET S. (2012), "La profession comptable face à la crise économique et financière", *Comptabilité, Contrôle et Gouvernance: Liber amicorum en honneur du professeur Nicolae FELEAGA*, Ed. Economica, pp. 80-101.

5.5. Publications: 15 research working papers

1. BARBU E.M. (2015), *Best Practices and Determinants of Human Capital Reporting. A French-Canadian Empirical Analysis*, Research Document of CERAG, n°, in collaboration with Marie-Hélène BIHR and Nicoleta IENCIU, 36 pages.
2. BARBU E.M. (2014), *Proposal of an International Environmental Reporting Grid: What Interest for Policymakers, Regulatory Bodies, Companies, and Researchers?*, CERAG research document, n°, in collaboration with P. DUMONTIER, N. FELEAGA and L. FELEAGA, 15 pages.
3. BARBU E.M. (2014), *Towards a New Theory of Accounting and Economic Changes in Transitional Countries*, CERAG research document, n°, in collaboration with C. Richard BAKER and Nhu Tuyen LE, 33 pages.
4. BARBU E. (2011), *Mandatory environmental disclosures by companies complying with IAS/IFRS: The case of France, Germany and the UK*, Research Document of CERAG, n° 9, in collaboration with Pascal DUMONTIER, Nicolae FELEAGA and Liliana FELEAGA.
5. BARBU E. (2011), *La recherche documentaire en Finance et en Comptabilité. Trouver son chemin dans le labyrinthe des ressources électroniques*, Research Document of CERAG, n° 11, in collaboration with Béatrice BOYER-ALLIROL, Hoang Binh DANG, Minh DO NGUYET, Aboubacar Mamoutou FOFANA, Frédéric NZUE EDZANG, Youssef KHOALI, Nhu Tuyen LE, Dieu-Linh PHAM, Zakaria SLIMANI, Daniel Lucian STANCIU, Thu Huyen VUONG.

6. BARBU E. (2010), *Looking for an Accounting Identity*, Document de recherche du CERAG, n° 2010-03, in collaboration with Nicoleta Farcane and Adina Popa.
7. BARBU E. (2010), *La crise économique et financière impacte-t-elle la mission d'audit légal et de certification des comptes?*, Research Document of CERAG, n° 2010-04, in collaboration with Benoît Mallet and Sébastien Théalet.
8. BARBU E. (2010), *Accounting as Catalyst of Economic Transition: An Overview of the Twenty-year Progression from a Communist to a Capitalist Accounting System*, Research Document of CERAG, n° 2010-02, in collaboration with Tuyen N. Le.
9. BARBU E. (2009), *Institutions Involved in International Convergence of Accounting Standards: A Neo-Institutional and Historical Analysis*, Research Document of CERAG, n° 11, in collaboration with C. Richard Baker.
10. BARBU E. (2009), *L'application des normes IAS/IFRS dans l'Union Européenne: outil de gouvernance d'entreprise ou de gouvernance mondiale*, Research Document of CERAG, n° 13, in collaboration with C. Richard Baker..
11. BARBU E. (2005), *Harmonisation comptable internationale et environnement comptable: de l'influence à l'interaction*, Research Document n° 7, Laboratoire Orléanais de Gestion, 31 pages.
12. BARBU E. (2004), *Tracing the Evolution of International Accounting Harmonization Research*, Research Document n° 3, Laboratoire Orléanais de Gestion, April, 48 pages.
13. BARBU E., CHEKKAR R. and GRILLET C. (2003), *La recherche en comptabilité - Trouver son chemin dans le labyrinthe de la recherche documentaire*, Research Document n° 4, Laboratoire Orléanais de Gestion, December, 37 pages.
14. BARBU E. (2003), *L'existence d'un référentiel comptable international reconnu réduit-il vraiment le vagabondage comptable?*, Research Document n° 1, Laboratoire Orléanais de Gestion, March, 41 pages.
15. BARBU E. (2002), *Les entreprises françaises et roumaines face à l'application des normes comptables internationales au début du III^e millénaire*, Research Document n° 2, Laboratoire Orléanais de Gestion, February, 36 pages.

5.6. Conferences: 45 presentations

1. BARBU E.M., FELEAGA L. et FERRAT Y., "Improving Environmental Practices in Europe: From Baby Steps to Giant Leaps", 14^{ème} Congrès du Réseau International de Recherche sur les Organisations et le Développement Durable, La Rochelle, 26-27 septembre 2019.
2. NOUYRIGAT G. et BARBU E.M., "Beekeepers Managing the Bees' Crises: Practices, Perceptions and Solutions", 14^{ème} Congrès du Réseau International de Recherche sur les Organisations et le Développement Durable, La Rochelle, 26-27 septembre 2019.
3. BOYER-ALLIROL B., BARBU E.M. et FERRAT Y., "Sustainable Reporting and European Extra-Financial Directive: Evolution or Setback of Sustainable Practices?", 14^{ème} Congrès du Réseau International de Recherche sur les Organisations et le Développement Durable, La Rochelle, 26-27 septembre 2019.

4. BARBU E.M., FELEAGA L. and FERRAT Y., "European regulation and environmental disclosure: Empirically assessing their relationship between 2002 and 2017", 40th Edition of Congrès de l'Association Francophone de Comptabilité, Paris, France, 21-22 May 2019.
5. BOYER-ALLIROL B., BARBU E.M. and FERRAT Y., "Has the European Extra-Financial Directive improved the environmental reporting in Europe?", 40th Edition of Congrès de l'Association Francophone de Comptabilité, Paris, France, 21-22 May 2019.
6. BARBU E.M., FELEAGA L. and FERRAT Y., "Does Mandatory Environmental and Financial Legislation Improve the Environmental Reporting? Evidence from a European Longitudinal Empirical Study from 2002 to 2017", The Illinois International Accounting Symposium, Athens (Greece), 2-4 June 2019 (**invitation from the organizational comity**).
7. BOYER-ALLIROL B., BARBU E.M. and FERRAT Y., "The evolution of environmental reporting in Europe: A longitudinal analysis before and after the European Extra-Financial Directive", 5th Edition of Congress CSEAR, Paris, France, 3-4 June 2019.
8. BOYER-ALLIROL B., BARBU E.M. and DUMONTIER P., "Réglementation du *reporting* environnemental et niveau de divulgation environnemental des entreprises européennes", 13th Edition of RIODD Congress, Grenoble, France, 16-18 October 2018.
9. BARBU E.M, BIHR M.H. and IENCIU N.M., "Human Capital Reporting: Proposal of a Grid to Improve the Theory and Practices of Human Resources Valorisation", Workshop sur le thème "De la théorie à la pratique, quels enjeux aujourd'hui pour le management et le reporting du capital humain?", Bordeaux, France, 23-24 June 2016.
10. BARBU E., "Proposition d'un cadre théorique explicatif de processus complexes visant l'homogénéité législative. Le cas du processus d'harmonisation comptable internationale", 37th Edition Congress of Association Francophone de Comptabilité, Clermont-Ferrand, France, 19-20 May 2016.
11. BARBU E., M.H. BIHR and N. IENCIU, "Improving the Human Capital Valorization and Reporting: A French-Canadian Empirical Analysis", 37th Edition Congress of Association Francophone de Comptabilité, Clermont-Ferrand, France, 19-20 May 2016, 30 pages.
12. BARBU E., M.H. BIHR and N. IENCIU, "Proposal of an International Human Capital Reporting Grid to Improve the Valorization of Human Resources", 13th edition of Conference of ADERSE on "Corporate Social Responsibility of Organizations and Higher Education Institutions", Lyon, France, 13-14 June 2016.
13. BARBU E., M.H. BIHR and N. IENCIU, "Proposal of an International Human Capital Reporting Grid to Improve the Valorization of Human Resources", 38th Congress of the European Accounting Association, Glasgow, UK, 28-30 April 2015, 29 pages.
14. LE T., BARBU E. and BAKER R., "Towards a new theory of accounting changes in transitional economies", 7th Accounting History International Conference, Seville, Spain, 25-27 September 2013, 42 pages.
15. IENCIU N., BARBU E., and MATIS D., "What determines the voluntary human capital reporting?", Accounting and Audit Convergence Conference, Cluj, Romania, 8-12 September 2013, 23 pages.
16. BARBU E., IENCIU N. and MATIS D., "Determinants of Voluntary Human Capital Reporting. An Empirical Analysis of Two European Countries", 36th Congress of European Accounting Association, Paris, France, 6-8 May 2013, 23 pages.

17. BARBU E., IENCIU N. and MATIS D., "Voluntary Human Capital Reporting. Disclosure Determinants in Two Francophone Countries", Congrès Francophone de Comptabilité, Montréal (Canada), 29-31 May 2013, 23 pages.
18. BARBU E., DUMONTIER P., FELEAGA N. and FELEAGA L., "Mandatory environmental disclosures by companies complying with IAS/IFRS. The case of France, Germany and UK", The Illinois International Accounting Symposium, Thessaloniki Greece, 22-25 June 2011 (**invitation from the organizational comity**).
19. BARBU E., DUMONTIER P., FELEAGA N. and FELEAGA L., "Environmental disclosures of companies complying with IAS/IFRS. The case of France, Germany and UK", Congrès Francophone de Comptabilité, Montpellier, France, 9-11 May 2011.
20. BARBU E., DUMONTIER P., FELEAGA N. and FELEAGA L., "Comparative analysis of mandatory environmental disclosures by companies complying with IAS/IFRS. The case of France, Germany and UK", European Accounting Association Congress, Rome, Italy, 20-22 April 2011, 22 pages.
21. FELEAGA N., FELEAGA L., BARBU E. and DRAGOMIR V.D., "The Accounting Regulation of Environmental Reporting: A National and International Approach", European Accounting Association Congress, Rome, Italy, 20-22 April 2011, 18 p.
22. BARBU E. and LE T., "Accounting as Catalyst of Economic Transition: An Overview of the Twenty-year Progression from a Communist to a Capitalist Accounting System", European Accounting Association Congress, Istanbul, Turkey, 19-21 May 2010, 29 p.
23. BARBU E., MALLET B. and THEALET S., "Le commissaire aux comptes face à la crise économique et financière", Congrès de l'Association Francophone de Comptabilité, Nice, France, 10-12 May 2010, 20 p.
24. BARBU E. and BAKER R., "An Historical and Neo-Institutional Analysis of the Institutions Involved in International Accounting Harmonization", Congress of the American Accounting Association, New York, USA, 1-5 august 2009, 22 p.
25. BARBU E. and BAKER R., "An historical and interpretative analysis of institutions involved in international convergence of accounting standards", 9th Interdisciplinary Perspectives on Accounting Conference, Innsbruck, Austria, 9-11 July 2009, 20 pages.
26. BARBU E. and BAKER R., "Institutions Involved in International Accounting Harmonization: An Historical and Interpretative Analysis", 32nd Congress of the European Accounting Association, Tampere, Finland, 12-15 May, 2009, 20 p.
27. BARBU E., FARCANE N. and POPA A., "A Neo-Institutional Explanation of accounting Evolution in Romania", 32nd Congress of the European Accounting Association, Tampere, Finland, 12-15 May, 2009, 22 p.
28. BARBU E. and BAKER R., "L'application généralisée des IAS/IFRS: outil de gouvernance d'entreprise ou de gouvernance mondiale?", 30th Edition of Congrès de l'Association Francophone de Comptabilité, Strasbourg, France, 27-29 May 2009, 25 p.
29. BARBU E. and BAKER R., "An Historical and Interpretative Analysis of the Institutions Involved in International Accounting Harmonization", 3rd Audit and Accounting Convergence 2008 Annual Conference, Babes-Bolyai University, Cluj-Napoca, Romania, 30-31 October 2008, 22 p.

30. BARBU E. and BAKER R., "An historical and interpretative analysis of the institutions involved in international accounting harmonization", 12th World Congress of Accounting Historians, Istanbul, Turkey, 20-24 July 2008, 24 pages.
31. BARBU E. and BAKER R., "Research on International Accounting Harmonization: An Historical Perspective", 11th World Congress of Accounting Historians, Nantes, France, 18-22 July 2006, 42 pages.
32. BARBU E., "L'application des normes IAS/IFRS par les entreprises françaises cotées: une décision sous influence institutionnelle", 27th Edition of Congrès de l'Association Francophone de Comptabilité, Tunis, Tunisia, 12-14 May 2006, 30 pages.
33. BARBU E. and BAKER R., "A New-Institutional Perspective of the Evolution of Research on International Accounting Harmonization", Interdisciplinary Perspective on Accounting Conference, Cardiff, UK, 10-12 July 2006, 40 pages.
34. BARBU E. and BAKER R., "The Evolution of Research on International Accounting Harmonization: An Historical and Institutional Perspective", Annual Conference of Society for the Advancement of Socio-Economics, Trier, Germany, 30 June - 2 July 2006, 42 pages.
35. BARBU E. and BAKER C.R., "The Evolution of Research on International Accounting Harmonization: An Historical and Institutional Perspective", The Illinois International Accounting Symposium Paris, France, 8-10 June 2006 (**invitation from the organizational comity**).
36. BARBU E. and BAKER R., "The Evolution of Research on International Accounting Harmonization: An Historical and Institutional Perspective", The Illinois International Accounting Symposium 5, Paris, France, 8-10 June 2006, 45 pages.
37. BARBU E., "Une meilleure connaissance de l'environnement comptable: condition sine qua non d'une meilleure compréhension de l'harmonisation comptable internationale", 26^e Congrès de l'Association Francophone de Comptabilité, Lille, France, 11-14 May 2005, 34 pages.
38. BARBU E., "International Accounting Harmonization and Accounting Environment: 40 Years of Interactions", 28th Congress of European Accounting Association, Göteborg, Sweden, May 2005, 16 pages.
39. BARBU E., "40 ans de recherche en harmonisation comptable internationale", 25^e Congrès de l'Association Francophone de Comptabilité, Orléans, France, May 2004, 36 pages.
40. BARBU E., "Research on International Accounting Harmonization: An Historical Perspective", 10th World Congress of Accounting Historians, St. Louis & Oxford, UK, August 2004, 48 pages.
41. BARBU E., "Le vagabondage comptable normatif existe-t-il toujours? ", 24th Edition of Congrès de l'Association Francophone de Comptabilité, Louvain-la-Neuve, Belgium, May 2003, 33 pages.
42. BARBU E., "The Real Face of the International Accounting Harmonization at the Beginning of the 3rd Millennium", 25th Edition of Congress of European Accounting Association, Copenhagen, Denmark, April 2002, 23 pages.
43. BARBU E., "La comptabilité verte: une nécessité pour le IIIe millénaire", Journées de recherche en Comptabilité, Bucharest, Romania, April 2000, 13 pages.
44. BARBU E., "Les vertus et les déclinis de la comptabilité d'engagements", Journées de recherche en Comptabilité financière, Bucharest, Romania, April 1998, 17 pages.

45. BARBU E., "Les immobilisations corporelles à l'intersection des facteurs informatiques, économiques et juridiques", Journées de recherche en Comptabilité et Informatique, Bucharest, Romania, April 1997, 43 pages.

5.7. Doctoral and postdoctoral coaching

5.7.1. Doctoral and postdoctoral coaching for research (co-coaching)

Iulia JIANU, "Global Performance of Economic Entities – Factor of Regional Development", dans le projet *Performance and excellence in postdoctoral research in Romanian economics science domain*, between July 1st 2012 till August 31, 2012.

Ionel JIANU, "The Development and Implementation of an Evaluation Model Based on Physical Capital Maintenance Concept", between July 1st 2012 till August 31, 2012.

Nicoleta IENCIU, "Determinants of voluntary human capital reporting. An empirical analysis of two European countries", for project *Modern Doctoral Studies: Internationalization and Interdisciplinarity*", between October 1st 2011 till March 31, 2012.

5.7.2. Rapporteur on PhD jury

Nicoleta IENCIU (2013), PhD thesis "Théories et pratiques du capital humain comme élément triparti du capital intellectuel", led by Prof. D. Matis, sustained October 24, 2013, University Babeş-Bolyai, Cluj-Napoca, Romania.

5.8. Evaluator for research projects and academic papers

5.8.1. Evaluator for research projects

2017- 2018 Expert evaluator for research projects IDEX – UGA.

2017 Expert evaluator for project CIFRE 1021/2017 on "Les pratiques de comptabilité sociale et environnementale des PME" (partnership between OIKOS Développement and CNRS UMR 5314 Toulouse School of Economics Research).

5.8.2. Evaluator for academic journals

Evaluator for academic journals: *Journal of Business Ethics*, *The International Journal of Accounting*, *South African Journal of Economic and Management Sciences*, *Comptabilité, Contrôle, Audit*, *Accounting History*, and *Journal of Accounting and Management Information Systems*.

5.8.3. Membership to professional and academic associations

CSEAR (Centre for Social and Environmental Accounting Research), RIODD (Réseau International de Recherche sur les Organisations et le Développement Durable), AFC (Association Francophone de Comptabilité), EAA (European Accounting Association), AFFI (Association Française de Finance).

6. Lectures and supervisory activities

6.1. Lectures: Research, Ethics and CSR, Finance, Accounting and Management

Lectures and tutorials focused on: (1) Research methodology in management, (2) Ethics and corporate social responsibility, and (3) Financial, accounting and controlling methods.

Level: Master 2nd year (50%), Master 1st year (33%), Bachelor 3rd year (17%)

Language: 50% of my courses and lectures are given in English language.

The following table presents the number of hours for each lecture and the level of given lectures.

	Lectures	Hours	FORMATION
R e s e a r c h	Research Methodology in Finance and Accounting (2013 - 2015)	30	Master 1 CCA ; Master 1 Finance ; Master 1 CGAO (Grenoble & Valence)
	Méthodes de recherche et d'enquête (2012 – 2016)	24	Master 1 Finance – IAE de Valence
	Accounting Information on Financial Markets (since 2016)	12	Master 2 Advances in Finance and Accounting (M2 Recherche)
	Initiation à la recherche (since 2007)	24	Master 1 Finance
	Conférences de recherche (2007 à 2012)	15	Master 2 Finance – Parcours Recherche
	Théorie de l'information financière (2009 à 2012)	15	Master 2 Finance – Parcours Recherche
	Méthodologies de recherche (2010-2014 – invited professor)	24	Master 2 Audit et Contrôle - Académie d'Etudes Economiques de Bucarest
C S R	Strategic and Responsible Innovation (since 2017)	12	Master 2 <i>International Manager</i> & INP de Grenoble
	Responsabilité sociale de l'entreprise (RSE) (since 2015)	12	Master 1 Finance Master 1 CGAO
	Corporate Social Responsibility (CSR) (since 2015)	24	<i>Exchange students</i> Licence 3
	Ethique et responsabilité sociale des entreprises (since 2018)	12	Master 2 Gestion des Ressources Humaines
F i n a n c e & A c c o u n t i n g	IASs/IFRSs standards (2016 - 2017)	24	Master 1 CCA & Finance & CGAO
	Diagnostic financier en normes comptables internationales (2011 - 2015)	24	Master 2 Diagnostic financier des entreprises – Faculté d'Economie
	Consolidation (2005 - 2014)	12	Master 2 Diagnostic financier des entreprises
	Méthodes du contrôle de gestion (2008 - 2018)	18	Master 1 Finance
	Comptabilité approfondie (2007 - 2014)	48	Master 1 CCA - Polyfinance Casablanca ; Master 1 Finance
	Comptabilité générale (2007 - 2012)	15	Master 1 Management Master 1 Systèmes d'informations
	Finance de marché (2004 à 2006)	12	Master 1 Finance – Université d'Orléans
	IASs/IFRSs standards (2006-2014 – professeur invité)	36	Master 2 Finance et Contrôle de Gestion – ISG de Casablanca

6.2. Activities for the Rectorate of the Academy of Grenoble

Correction of exams for Certified Public Accountant (DSCG).

Supervising of Theses of Certified Public Accountant (DSCG).

President of regional Baccalaureate Board (two times).

6.3. Supervising the applicants for the validation of their experience

Supervising the applicants at IAE Grenoble in realizing the thesis validation of their experience.

6.4. Supervising 10 interns, 2 apprentices and 2 research students / year

Supervising more than 100 **interns** in Master 2 Accounting, Control, Audit and Master 2 Audit and Control at IAE Grenoble.

Supervising **13 apprentices** in Master 2 Audit and Management.

Supervising **7 research students** in finalizing their research thesis in Master 2 Finance and Research.

A short **selection of M.B.A. Thesis** I supervised is presented below:

- FEIST Dimitri (2013), Master 2 Finance, Cabinet Inextenso, "Efficiency of corporate savings plan: A comparison between the United States of America and France";
- AKRAM Fatima (2018), Master 2 ACM, Entreprise WMB, "Transition from a Start-up Stage to Growth Stage";
- NAQVI Syed Hammad Raza (2018), Master 2 ACM, Entreprise InnoEnergy, Barcelona "Community of Change Agents and Energy Transition Promoting Sustainability and Innovation in Energy";
- BREUILLOT Quentin (2014), Master 1 Finance, AIESEC, "Is micro-finance a sustainable alternative to fight extreme social exclusion?";
- ARNOUX Vanessa (2018), M1 Finance, Entreprise NM group Malta, "Quelle est la place des indicateurs de performance dans la gestion et le pilotage d'une entreprise?";
- DAVION Chloé (2018), M1 Finance, Entreprise Dconsulta – Malte, "La blockchain: Quelles sont les perspectives pour Malte?";
- BUIS Rémy (2018), Master 2 Contrôle de gestion et audit opérationnel, KPMG, "Comment le commissaire aux comptes doit-il manager ses équipes pour maîtriser le risque lié aux entités auditées?";
- MOMPO Sandrine (2018), Master 2 Apprentissage, Entreprise Schneider, "Les degrés de liberté des contrôleurs de gestion en PME et dans les grands groupes";
- GREZES Perrine (2018), Master 2 CCA, Orfis Baker Tilly, "L'immobilier entre incitations fiscales et IFI En 2018. L'immobilier est-il toujours un bon placement?";
- BLACHE Bruno (2018), Master 2 CCA, Cabinet PFH and ASSOCIES, "Le régime d'imposition des SCI Quel choix? Quelles opportunités?";
- BUIS Rémy (2017), Master 1 CGAO, Entreprise Fiduciaire Parisienne, "Intégrer et conserver la génération Y dans les cabinets comptables";
- MOMPO Sandrine (2017), Master 1 CGAO, Entreprise BH Technologies, "Le contrôleur de gestion en PME et dans les grands groupes";

- ERNOUT Guillaume-Maximilien (2017), Master 2 Contrôle de gestion et audit opérationnel - Apprentissage, Entreprise EDF Albertville, "Le contrôle budgétaire. Comment améliorer le contrôle budgétaire en période de restriction?";
- GIANNONE Pierre (2017), Master 1 Finance, Banque de France, "Comment la Banque de France réduit-elle le risque crédit en attribuant des cotes pour les Entreprises?";
- DEHOUX Marlène (2017), Master 1 Finance, Caisse d'Epargne, "L'impact de la cotation bancaire dans le financement des sociétés. Les solutions proposées pour répondre aux besoins des entreprises et à une concurrence accrue";
- KOURINNY Anton (2017), Cabinet Anzalone, "Quels sont les régimes fiscaux les plus favorables pour un investissement locatif chez les Particuliers?";
- NIKITINE Romain (2014), Master 2 Finance Audit Contrôle - Apprentissage, Commissariat à l'Energie Atomique et aux Energies Alternatives de Grenoble, "Le contrôleur de gestion face à la complexité des financements";
- CASTELLANOS Rafael (2014), Master 2 Finance d'Entreprise et de Marché, Entreprise ASTAF Estructuremos, "Outils et indicateurs pour l'évaluation financière de projets";
- ALACOQUE Thibault (2014), Master 2 Audit et contrôle, Entreprise La Poste, "Amélioration de l'analyse du reporting de gestion";
- MAYOUSSIER Alexandre (2014), Master 2 CCA, Cabinet Barthelemy & Associés, "L'impact de la fiscalisation des mutuelles";
- JANUS Kevin (2013), Master 1 Finance, Banque LCL, "De quels outils disposent les dirigeants pour maîtriser les différents risques bancaires?";
- FAVIER Marianne (2013), Master 2 Audit et contrôle, Cabinet Barthélémy & Associates, "L'audit légal, un outil qualité et de pilotage de la performance des entités";
- ACHARD Flore (2013), Master 2 CCA, Cabinet AUDIT et PARTENAIRES, "L'évaluation des titres de participation: point essentiel de l'audit d'une holding";
- DRISSI Messaouda (2012), Master 2 Audit et contrôle de gestion – Apprentissage, Entreprise Total, "La gestion des frais variables du site: de l'identification des problèmes vers la mise en place des solutions";
- LEGRAND Emeric (2012), Master 2 Audit et contrôle de gestion – Apprentissage, Entreprise Schneider Electric, "La Mesure de la performance consolidée dans un contexte de prix de transfert chez Schneider Electric";
- HOUEL Benjamin (2012), Master 1 Finance, CIC banque, "A la conquête du marché des professionnels";
- PEETERS Carmen (2012), Master 1 Finance, Entreprise IEC Temis, "Financement d'un projet photovoltaïque dans une démarche comparative entre la France et les Canaries";
- CERDA Caroline Florine (2012), Master 1 Finance, Entreprise La Poste, "La transformation de la Poste face à la concurrence et aux nouvelles technologies";
- MEUNIER Claire (2012), Master 1 Finance, Crédit Mutuel – Grenoble, "La juste valeur: spécificités et implications";
- CASTELLANOS Rafael (2012), Master 1 Finance, "Propositions d'amélioration de la gestion du Master 1 Finance à l'IAE Grenoble";
- MORITZ Anthony (2012), Master 2 Audit et contrôle, Cabinet ADQUO, "La démarche qualité de la mission d'audit au sein d'un cabinet";
- VIDAL Delphine (2012), Master 2 Audit et contrôle, Cabinet Barthélémy et Associés, "L'impact de la relation auditeur-audit: étude centrée sur le contrôle des comptes dans les associations";

- HYPOLITE Clara (2012), Master 2 CCA, Cabinet SR CONSEIL – Meylan, "Comment optimiser la croissance interne d'une entreprise pluriactive en termes de régime fiscale, sociale et juridique?";
- BIDAUD Coralie (2012), Master 2 Audit et contrôle, BBM et Associés, "Fusions-acquisitions: l'importance du commissaire aux comptes";
- BAUDE Florian (2011), Master 2 Audit et Contrôle de Gestion - Apprentissage, Entreprise Schneider Electric, "L'amélioration de la mesure de performance des techniciens d'intervention";
- BOBICHON Guillaume (2011), Master 2 Finance - Apprentissage, Entreprise Schneider Electric, "Améliorer les outils de reporting et d'analyse de la performance de l'entité Equipement MT et Projets (EPP) du pays France";
- ROCHETTE Claire (2011), Master 2 CCA, KPMG, "Comment le commissaire aux comptes contribue-t-il à limiter la fraude?";
- FAVRAUD Delphine (2011), Master 2 CCA, Cabinet EUREX de Thonon-les-Bains, "La lutte contre le blanchiment des capitaux et le financement du terrorisme: Quel impact sur les commissaires aux comptes?".

6.5. Creation of 3 new modules of lectures at UGA: IAS/IFRS Standards, Research and CSR

- **Course of IAS/IFRS Standards** when there were only several books and specialists in Europe on IAS/IFRS (at the University of Orléans, created in 2004; at the University of Grenoble, created in 2008).
- **Module Corporate Social Responsibility (CSR)** spread over 3 years: "Corporate Social Responsibility" in License 3 (with all students from finance, accounting, marketing, human resources , etc.), "Responsabilité sociale des entreprises" in Master 1 (Master 1 Finance and Master 1 CGAO), "Ethique et RSE" in Master 2 Human Resources (in French) and Master 2 Applied Corporate Management (in English).
- **Module Introduction in Research** for all our students from Master 1 Finance, Master 1 CCA and Master 1 CGAO (in French and in English).

6.6. Coaching of 183 Projects on Research, Ethics and CSR

183 projects with students: research and CSR (50% Master 2, 25% Master 1, 25% License 3)

Some examples of **research projects** that I supervised:

- The impact of the extra-financial Directive on the listed French companies
- What is the best pedagogical method for finance and accounting students?
- The burnout in the financial and accounting sectors: definition, risk factors for each specialization, prevention measures
- The employees with handicap and their place in the company: legislation, reality, proposals for improvement
- Motivation in the training and in the jobs from finance and accounting
- Generation Y in finance and accounting: stakes, particularities, advantages, difficulties?
- The qualities and the values of the employees from finance and accounting domains: job typology and perception from students and professionals
- The job satisfaction in the finance and accounting? Case study with real professionals
- Students who suffer: causes, reality and solutions
- Financial and accounting profession: perceptron, misconception and the reality

- Financial and accounting professions: direction, motivation, reality
- The inner values of the financial and accounting employees: typology based on students perception
- Well-being at the university: utopia or reality?

Examples of **CSR projects** that I supervised:

- Programed obsolesce: definition, stakes, examples, the conflict with CSR
- Best CSR education in Europe
- Recycling or up-cycling? Definitions, characteristics and examples
- Best codes of ethical student conduct
- Circular economy and CSR
- CSR ranking systems of sustainable universities, firms, cities in Europe
- CSR legislation in Europe and in the world
- Environmental, social, CSR, sustainable web-platforms in Europe
- CSR awards (responsible economy, human capital, etc.): criteria and best practices
- Improving Individual Students' Responsibility (ISR)
- Responsible Foundations and Associations (charitable, sportive, cultural, religious, etc.)
- Best Green European Universities
- Health and life quality indicators at workplace

The best presentations for the responsible innovations and CSR best practices were published on www.efser.eu online platform

6.7. Creation of Web Platform www.efser.eu (*European Framework for Social and Environmental Responsibility*)

The purpose of the website is to present the best CSR examples and actions for companies, banks, universities, hospitals, and administrative bodies, but also the best environmental and social responsible innovations.

Realized together with my husband and my students, the website and the entire project seek to increase awareness and improve the environmental and social responsibility of all the above mentioned stakeholders.

Figure 1: Screenshot from www.efser.eu



7. Administrative activities

7.1. Head of the training for Certified Public Accountants – UGA

- Extended study over the current legislation to update the DSCG (2007-2010)
- Implementation of the new training for Certified Public Accountants
- Update of the information presented on the University web portal
- Planning and implementation of various courses

7.2. Head of the Master of Finance (2010-2015) (~ 120 students)

- Organizing the recruitment of the applicants (English language tests, analysis of intentions, scoring, developing a software tool for analyzing the data)
- President for the juries for selection
- Integration of the international students

7.3. Participation at various Commissions

- President and multiple times member on the Study Validation Commission for IAE Grenoble.
- Member in the selection comity for the applicants for associate and assistant professors
- President of the jury for student admission (MBA Finance)
- Participating in the admission interviews for Master in Finance, Audit and Accounting

7.4. Member on EPAS Accreditation Commission – IAE Grenoble

- Training in the preparation and submission of the accreditation for EPAS (2018-2019)
- Bloom taxonomy for a better pedagogy and evaluation

7.5. Congresses and Doctoral Consortiums' Organization

- Vice-president of the French Accounting Association (May 2012, Grenoble)
- Organization of two Doctoral Consortium in Management at LOG (2007)
- Member in the organization comity of Edition 25th of *Congrès de l'Association Francophone de Comptabilité* (May 2004, Orléans)

7.6. CFO for an academic research laboratory and a NGO & Censor for 51 associations

CFO for the research laboratory *Laboratoire Orléanais de Gestion* – Orléans (2005 – 2007)

CFO for a NGO – Grenoble (2007 – 2010)

Censor for a consolidated organization of 51 associations – MOREOM, Paris (2012 – 2017)

7.7. Member of the Ph.D. Committee on Responsible Business

- Evaluation and advice for Ph.D. students
- Facilitating the integration of the Ph.D. into my research team

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