

# Carlos RAMIREZ

Professor

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Department: Accounting and Management

Control

Campus de Cergy

## DIPLOMAS

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| 2005 | PhD in Sociology (with first-class honours)<br>(EHESS - École des hautes études en sciences sociales France) |
| 2014 | Habilitation to supervise doctoral students (HDR)<br>(IAE Paris - Sorbonne Business School France)           |
| 1995 | Agrégation in Social Sciences Ecole Normale Supérieure<br>( France)  |
| 1990 | MSc in Management<br>(HEC Paris France)  |

### CERTIFICATES

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| 2008 | International Teachers Programme<br>(Università Bocconi Italy) |
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## CAREER

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### FULL-TIME ACADEMIC APPOINTMENTS

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|-------------------|--|
| 2014 - 2016-08-31 | Associate Professor (ESSEC Business School France)   |
| 2016 - Now        | Professor (ESSEC Business School France)   |
| 2008 - 2013-12-31 | Associate Professor at the department of Accounting and Management Control<br>(HEC Paris France) |
| 2002 - 2008-08-31 | Assistant Professor at the department of Accounting and Management Control                       |

(HEC Paris France)

## **OTHER APPOINTMENTS**

- 2019 - 2022-08-31 Co-Head of the Accounting and Management Control Department (ESSEC Business School France)
- 1997 - 2002-08-31 Research Officer (Institute of Chartered Accountants in England and Wales Trustees Research Program) at the Department of Accounting and Finance (London School of Economics and Political Science (LSE) United Kingdom)
- 2009 - 2009-03-31 Visiting scholar (University of Sydney Business School Australia)
- 2009 - 2009-08-31 Visiting scholar (Université d'Hitotsubashi Japan)

## **OTHER ACADEMIC APPOINTMENTS**

- 2020 - 2023-08-31 Academic director IMHI (ESSEC Business School France)

## **PUBLICATIONS**

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### **JOURNAL ARTICLES**

[RAMIREZ, C. \(2001\). Understanding social closure in its cultural context: accounting practitioners in France \(1920 - 1939\). \*Accounting, Organizations and Society\*, 26\(43955\), pp. 391-418.](#)

[RAMIREZ, C. \(2003\). Du commissariat aux comptes à l'audit - Les Big 4 et la profession comptable depuis 1970. \*Actes de la recherche en sciences sociales\*, \(146-147\), pp. 62-79.](#)

[RAMIREZ, C. et JEANJEAN, T. \(2008\). Aux sources de la théorie positive : Contribution à une analyse institutionnelle des changements de paradigmes dans la recherche comptable. \*Accounting Auditing Control\*, 14\(2\), pp. 5-26.](#)

[RAMIREZ, C. \(2009\). Back to the Origins of Positive Theories: A Contribution to an Analysis of Paradigm Changes in Accounting Research. \*Accounting in Europe\*, 6\(1\), pp. 107-126.](#)

[RAMIREZ, C., GOLSORKHI, D., LECA, B. et LOUNSBURY, M. \(2009\). Analysing, Accounting for and Unmasking Domination: On Our Role as Scholars of Practice, Practitioners of Social Science and Public Intellectuals. \*Organization\*, 16\(6\), pp. 779-797.](#)

[RAMIREZ, C. \(2009\). Constructing the governable small practitioner: the changing nature of professional bodies and the management of professional accountants' identities in the UK. \*Accounting, Organizations and Society\*, 34\(43924\), pp. 381-408.](#)

[RAMIREZ, C. \(2009\). Reform or rebirth? The 1966 Companies Act and the problem of the modernisation of the audit profession in France. \*Accounting History Review \(formerly Accounting, Business and Financial History\)\*, 19\(2\), pp. 127-148.](#)

[RAMIREZ, C. \(2013\). We are Being Pilloried for Something We did not Even Know We Had Done Wrong!" Quality Control and Orders of Worth in The British Audit Profession. \*Journal of Management Studies\*, 50\(5\), pp. 845-869.](#)

[RAMIREZ, C. et ZICARI, A. \(2024\). Between a corporatist past and a globalised future: Argentina's accounting profession and the social balance sheet. \*Critical Perspectives on Accounting\*, 98, pp. 102626.](#)

[RAMIREZ, C. et CHIAPELLO, E. \(2004\). La sociologie de la comptabilité : une introduction. \*Accounting Auditing Control\*, 10\(numéro spécial\), pp. 3-5.](#)

[RAMIREZ, C., STRINGFELLOW, L. et MACLEAN, M. \(2015\). Beyond Segments in Movement: A 'Small' Agenda for Research in the Professions. \*Accounting, Auditing & Accountability Journal\*, 28\(8\), pp. 1341-1372.](#)

## **BOOK CHAPTERS**

[RAMIREZ, C. \(2009\). La règle et la norme : des grands cabinets d'audit multinationaux et de la place qu'ils occupent dans la profession comptable libérale. Dans: \*Sociologie des groupes professionnels\*. 1st ed. Paris: La Découverte, pp. 129-139.](#)

[RAMIREZ, C. \(2010\). Promoting transnational professionalism: Forays of the "Big Firm" accounting community into France. Dans: \*Transnational communities. Shaping Global Economic Governance\*. 1st ed. Cambridge: Cambridge University Press, pp. 174-196.](#)

[RAMIREZ, C. \(2012\). How Big Four audit firms control standard setting in accounting and auditing. Dans: \*Finance: The Discreet Regulator: How Financial Activities Shape and Transform the World\*. 1st ed. London: Palgrave Macmillan, pp. 40-59.](#)

[RAMIREZ, C. et LABARDIN, P. \(2012\). Les histoires de la profession comptable en France. Dans: \*Comptabilité, Société, Politique. Mélanges en l'honneur du Professeur Bernard Colasse\*. 1st ed. Paris: Economica, pp. 268-284.](#)

[RAMIREZ, C. \(2013\). Normalisation des services marchands ou marchandisation des normes ? Les Big 4 et la normalisation internationale de la comptabilité et de l'audit. Dans: \*Services sans frontières. Mondialisation, normalisation et régulation de l'économie des services\*. 1st ed. Paris: SciencesPo. Les Presses, pp. 223-252.](#)

[POULLAOS, C. et RAMIREZ, C. \(2020\). Professionalisation. Dans: John Richard Edwards, Stephen P. Walker eds. \*The Routledge Companion to Accounting History\*. 2nd ed. Abingdon, New York: Routledge, pp. 279-306.](#)

[RAMIREZ, C. \(2009\). L'audit : critique d'une pratique critique. Dans: \*Les études critiques en management. Une perspective française\*. 1st ed. Québec: Presses de l'Université Laval, pp. 261-280.](#)

[RAMIREZ, C. \(2009\). Sociologie de la comptabilité. Dans: \*Encyclopédie de comptabilité, audit et contrôle de gestion\*. 1st ed. Paris: Economica, pp. 1269-1277.](#)

## **PRESS ARTICLE, VIDEO OR OTHER POPULAR MEDIA**

[RICHARD, C., JENY, A. et RAMIREZ, C. \(2020\). Face à la vague de faillites, le rôle essentiel du commissaire aux comptes. \*The Conversation\*.](#)

## **PREFACES OF A JOURNAL**

[PETANI, F.J., RAMIREZ, C. et GENDRON, Y. \(2021\). Special issue on Digitalization, work, and professions. \*Critical Perspectives on Accounting\*, 79, pp. 102354.](#)

## **GUEST EDITOR OF A JOURNAL SPECIAL ISSUE**

[PETANI, F.J., RAMIREZ, C. et GENDRON, Y. \(2021\). Special issue on Digitalization, work, and professions. \*Critical Perspectives on Accounting\*, 79.](#)

## **PRESENTATIONS AT AN ACADEMIC OR PROFESSIONAL CONFERENCE**

[RAMIREZ, C. et ZICARI, A. \(2022\). Between a Corporatist Past and a Globalized Future: The Argentinian Accounting Profession. Dans: 2022 Association Francophone Comptabilité Annual Congress. Bordeaux.](#)

[RAMIREZ, C. et ZICARI, A. \(2022\). Between a Corporatist Past and a Globalized Future: The Argentinian Accounting Profession and the "Social Balance Sheet". Dans: 2022 American Accounting Association Annual Meeting. San Diego.](#)

[RAMIREZ, C. et ZICARI, A. \(2022\). Between a corporatist past and a globalized future: The Argentinian accounting profession and the "Social Balance Sheet". Dans: 38th European Group for Organizational Studies \(EGOS\) Colloquium 2022. Vienna.](#)

[RAMIREZ, C. \(2024\). Beyond Neo-institutionalist and Bourdieusian theories: the potential](#)

[contribution of the notion of professional model. Dans: 46th Annual Congress of the European Accounting Association 2024. Bucharest.](#)

[RAMIREZ, C. \(2019\). Collective Action and Intra-Professional Segmentation: The Case of the French Accountancy Profession \(1942-2000\). Dans: 31st Society for the Advancement of Socio-Economics \(SASE\) Annual Meeting.](#)

[RAMIREZ, C. \(2014\). Repertoires of collective Action and Intra-Professional Segmentation in the French Accountancy Profession \(1942-2000\). Dans: 35ème Congrès de l'Association Francophone de Comptabilité \(AFC\) 2014.](#)

[RAMIREZ, C., STENGER, S. et GARNIER, C. \(2016\). The Audit Court Society: Applying an Eliasian Theoretical Framework to the Analysis of the Up-Or-Out System in Audit Firms. Dans: 32nd European Group for Organizational Studies \(EGOS\) Colloquium 2016.](#)

[RAMIREZ, C., GARNIER, C. et STENGER, S. \(2017\). The Audit Court Society: Applying an Eliasian Theoretical Framework to the Analysis of the Up-Or-Out System in Audit Firms. Dans: 40th European Accounting Association \(EAA\) Annual Congress.](#)

[RAMIREZ, C., STRINGFELLOW, L. et MACLEAN, M. \(2015\). The Small Practitioner: There is No Such Beast ! New Avenues for Research on Professional Organization. Dans: 36ème Congrès de l'Association Francophone de Comptabilité \(AFC\) 2015.](#)

[RAMIREZ, C., STRINGFELLOW, L. et MACLEAN, M. \(2015\). There Is No Such Beast! New Avenues for Research on Professional Categorization. Dans: 31st European Group for Organizational Studies \(EGOS\) Colloquium 2015.](#)

[RAMIREZ, C. et ZICARI, A. \(2022\). Between a Corporatist Past and a Globalized Future: The Argentinian Accounting Profession. Dans: 2022 Economics & Management \(EMAN\) Europe. San Sebastian.](#)

[RAMIREZ, C. et ZICARI, A. \(2022\). The Argentinean accounting profession. Dans: 33rd Annual Meeting of the International Association for Business & Society \(IABS\) 2022. San Francisco.](#)

[ZICARI, A. et RAMIREZ, C. \(2019\). Al fin de cuentas, qué es un balance social? Dans: 12th Spanish Conference on Social and Environmental Accounting Research \(CSEAR\) 2019.](#)

[RAMIREZ, C. et DI FABIO, C. \(2018\). Cui Bono: A Bourdieusian Perspective on the European Accounting Field. Dans: 2018 Annual conference of the Society for the Advancement of Socio-Economics.](#)

[RAMIREZ, C. \(2015\). The SMA New Avenues for Research on Professional Categorization. Dans: IPA Conference 2015.](#)

[RAMIREZ, C. \(2024\). Beyond Neo-institutionalist and Bourdieusian theories: the potential contribution of the notion of professional model. Dans: 2024 American Accounting Association Annual Meeting. Washington.](#)

[RAMIREZ, C. \(2024\). Beyond Neo-institutionalist and Bourdieusian theories: the potential contribution of the notion of professional model. Dans: 2024 American Sociological Association Annual Meeting. Montreal.](#)

## **HDR**

[RAMIREZ, C. \(2014\). HDR. France.](#)

## **RESEARCH ACTIVITIES**

### **Reviewer for a journal**

- Reviewer for Accounting and Business Research
- Accounting Auditing Control
- Accounting, Auditing & Accountability Journal
- Accounting, Organizations and Society
- Contemporary Accounting Research
- Critical Perspectives on Accounting
- European Accounting Review
- Human Relations
- Journal of Management Studies
- Journal of Organizational Behavior
- Organization
- Organization Studies

### **Participation in scientific commissions or reviewer for a conference**

2011 - 2014: Member of the scientific committee of the European Accounting Association congress

### **Function in an academic association**

2012 - 2014: Member of the audit committee of the European Association of Evolutionary Political Economy

### **Editorial Board Membership**

2014 - Now: Editorial board membership - Critical Perspectives on Accounting

2014 - 2019: Editorial board membership - European Accounting Review

## **SERVICES**

- 2009 - 2013: Member of the Research Committee (HEC Paris France)  
2008 - 2010: Member of the Pedagogy committee (HEC Paris France)  
2010 - 2012: Head of the department of Accounting and Management Control (HEC Paris France)