



Sébastien STENGER

Department of Accounting & Management Control
Professor of Management Control
Faculty Position: Assistant Professor

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Sébastien STENGER is assistant professor at the ISG International Business School. He holds a Ph.D. in management from HEC Paris.

- His area of publication concerns :
 - Accounting, audit
 - Organization Theory
 - Sociology
 - Diversity management and gender studies

- His teaching specializations concern :
 - Management accounting
 - Management control
 - Organization Theory

Research Interests

Interest 1: Audit and accounting

Interest 2: Professional Service Firms (PSFs)

Interest 3: Organizations Theory, Sociology of Professions and sociology of work

Interest 4: Diversity / Gender studies

Academic appointments

April 2016

Visiting Researcher at City University, Cass Business School, Management department and Center for the Study of Professional Service Firms, London, UK – invited by Laura Empson

Jan. 2015

Visiting Research Student at Copenhagen Business School CBS, department of operations management (OM) and department of organization (IOA) – invited by Jan Mouritsen

Sept. 2013 - Aug. 2015

Lecturer (ATER), Université Paris1 Panthéon-Sorbonne, Sorbonne Management School (UFR 06), Paris, France

Education

2010 - 2015

PhD in Management / Accounting, HEC Paris, France

- Defended June 30th 2015
- Committee : Eve CHIAPELLO (EHESS) ; Carlos RAMIREZ (ESSEC) ; Marc BONNET (IAE Lyon) ; Christophe ASSENS (Université Versailles Saint-Quentin) ; Véronique MALLERET (HEC Paris). Supervisor : Françoise CHEVALIER (HEC Paris).
Dissertation title « Why work in a Big Four audit firm? Functions of the 'up or out' system: control, competition and social prestige»
- Best dissertation award : Journal Le Monde Prize and forthcoming book publication at PUF (Presses Universitaires de France)
- Ongoing Qualification under the CNU (Conseil National des Universités) in Management (section 06) and Sociology (section 19)

2004 - 2010

HEC Paris - Master Grande Ecole

Exchange at Fundação Getulio Vargas, Sao Paulo, Brésil (March – July. 2008)

Certificate of specialization in Management and Human Resources (master equivalent)

2004 - 2010

Master of Philosophy With Highest Honors, Université Paris I Panthéon - Sorbonne

2002 - 2004

Classes préparatoires Khâgne BL Literature and social sciences, Lycée Janson de Sailly

Teaching

- *Graduate Course (Master)*

2015 - ongoing

Management control - 36h per class

ISG International Business School, Master Grande Ecole, 1st year

2015 - ongoing

Management and Cost accounting - 18h per class

ISG International Business School, Master and MBA, 1st year

2017

Critical studies in management control – 12h per class

IAE de Paris, Université Paris1 Panthéon-Sorbonne, Master Contrôle de Gestion et Audit Organisationnel, Formation continue

2015 - ongoing

Sociology of audit - 12h per class

ISG International Business School, Master of Accounting, 2nd year
and HEC Paris, Master Grande Ecole, Majeure IFAC, 2nd year

2012 - 2013

Organization theory - 30h per class

AUDENCIA Nantes, Master Grande Ecole, 1st year - Rating: 6.8 /10

2010 - 2012

Organization theory - 30h per class

ESCP-EAP Paris, Master Grande Ecole, 2nd year - Rating: 3.7 / 4

- *Undergraduate Course (Licence)*

2013 - 2015

Microeconomics - 26h per class

University Paris I Panthéon-Sorbonne, Paris

Bachelor in Economy and Management (Licence Eco-gestion), 1st year

2013 - 2015

Macroeconomics - 26h per class

University Paris I Panthéon-Sorbonne, Paris

Bachelor in Economy and Management (Licence Eco-gestion), 1st year

2014 - 2015

Financial Accounting (Financial Statements Analysis) - 26h per class

University Paris I Panthéon-Sorbonne, Paris

Bachelor in Economy and Management (Licence Eco-gestion), 3th year

- *Others*

2011 - 2015

Master's thesis tutor and Teaching assistant (responsible for written and oral exams, business case etc.)

HEC Paris – Grande Ecole

Other Professional Experiences

Jan. - April 2011

Price Water House Coopers, Neuilly-sur-Seine, France – Junior auditor

Jan. - Aug. 2009

KRAFT FOODS - LU France, Rungis, France - HR Project Manager

Sept. - Fev. 2008

Percy-Miller, IT consulting firm, Montréal, Canada – Marketing Manager

July-Sept. 2006

Member of the political advisors team of a former Minister of Economics

Academic Awards

Nov. 2016	Journal Le Monde Prize for the Best Doctoral Thesis in Human Sciences (3 laureates among 182 candidates)
May 2006	Best paper nomination , Research Methods Division, Academy of Management
2015	Research grant for proofreading on an article in view of publication, French Accounting Association (AFC), 800€
2011-2012	Research Grant, Collège des Bernardins (€8,000)
2010-2014	PhD scholarship, HEC Paris (€12,000 per year)
2009- 2010	Pre-PhD Grant, HEC Paris (€15,000)

Publications

Articles

Roulet, T., Gill, M. & Stenger, S. (Forthcoming) "Reconsidering the Value of Covert Research: The Role of Ambiguous Consent in Participant Observation". *Organizational Research Methods* (ABS 4 and AERES A) – accepted in January 2017

Stenger, S. & Roulet, T. (Forthcoming) "Pride against Prejudice? The stakes of concealment and disclosure of a perceived stigmatized identity for gay and lesbian auditors". *Work, Employment and Society* (ABS 4 and AERES B) – accepted in October 2016

⇒ Corresponding practitioner publications: Stenger, S. & Roulet, T. (Forthcoming) "How Work Contexts Can be Homophobic Without Even Knowing It." *Harvard Business Review*

Roulet T., Gill, M. & Stenger S. (2016). "Cloak-and-dagger organization research: Benefits, costs & ethics of covert participant observation." *Academy of Management Best Paper Proceedings* (peer reviewed)

Stenger S., Roulet T. (2014). "Prejudice, and Pride: Stigma Avoidance versus Stigma Acceptance of Gay and Lesbian Auditors." *Academy of Management Proceedings*, (1), 14316

Books

« Les consultants et auditeurs des Big Four : la fabrique d'une élite - De l'amour de la distinction à la soumission ». Presses Universitaires de France, Prix Le Monde, publication in September 2017

Book chapters

« Domination dans un cabinet d'audit : rôle de la compétition interne pour la carrière dans la régulation des comportements », in *Le travail, entre dominations et résistances*, coordonné par G. Flocco, F. Mougeot et C. Ruffier, Octarès Editions, Paris, 2017

Under review

Stenger, S. « La rationalisation du travail des professions intellectuelles supérieures : le cas des auditeurs des cabinets "Big Four" ». *Sociologie du travail (AERES A)* – 1st round of review

Stenger, S., Garnier, C. & Ramirez, C. "The auditor court society. Applying an Eliasian theoretical framework to the analysis of the up-or-out system in audit firms." *Accounting, Organization and Society (ABS 4* and AERES A*)* – Submitted in December 2016

Others

Stenger, S. « Recension d'ouvrage ». *Gérer et Comprendre*, Décembre 2015-N°122, p. 62-63

Conference Presentations

- **CNAM, Laboratoire LISE** (September 2016) at Paris. Colloque Les travailleurs du management: sociohistoire des producteurs de dispositifs. « Le dispositif "up or out" dans les cabinets d'audit et de conseil "Big Four": une fonction de contrôle social pour l'entreprise et de prestige pour les salariés »
- **AOM, Academy of Management Meeting** (August 2016) at Philadelphia, OMT division. "Cloak-and-dagger Organization Research: Benefits, Costs & Ethics of Covert Participant Observation" (with Roulet, T.)
- **EGOS, European Group for Organizational Studies** (July 2016) at Naples, Sub-theme 61
- **9th Biennial International Interdisciplinary conference** (June 2016) at Keele University, «Stigma and career management of homosexuals in audit Big Four firms»

- **Professional Service Firms Conference** (July 2015) at Saïd Business School, University of Oxford, «Prejudice, and Pride: Stigma Avoidance versus Stigma Acceptance of Gay and Lesbian Auditors»
- **AFS** (July 2015), Congress of the French Association of Sociology, Saint-Quentin-en-Yvelines, Section 25 and 30, «Dynamique relationnelle et compétition réputationnelle: les logiques pratiques de l'implication au travail des auditeurs d'un « Big Four»»
- **AOM, Academy of management** (August 2014), Philadelphia, groupe GDO (Gender and Diversity in Organizations), «Prejudice, and Pride: Stigma Avoidance versus Stigma Acceptance of Gay and Lesbian Auditors»
- **EGOS** (July 2014), Rotterdam, Sub-theme 04 : Gender and diversity, « Be proud of it. Stigma acceptance among gay and lesbian auditors».
- **AFS** (Sept. 2013), Congress of the French Association of Sociology, Nantes, Section 25 and 30, « Comprehensive sociology of commitment at work in a population of auditors: resistance, consent and compliance».
- **Ethnography Symposium** (August 2013), 8th Annual Liverpool Symposium on Current Developments in Ethnographic Research in the Social and Management Sciences, Amsterdam, «The Politics of Meaning-making / Meaning-breaking»
- **EGOS, Montréal** (July 2013), Sub-theme 03: (SWG) Professional Service Organizations, «Struggles for reputation: interdependencies, regulation and control of workers in a Knowledge Intensive Firm»
- **AOS Workshop** (Dec. 2012), London, organized at London School of Economics (LSE) by journal Accounting, Organization and Society
- **AISLF** (International Association of French-speaking Sociologists) (July 2012), Rabat, Track 15, Sociology of work, «Ethnographic observation of cynicism at work»

PhD and Young Scholars Conferences

- **Doctoral Workshop in Management Control & Accounting** (June 2016) at Paris Dauphine, PSL Research University, with Claire Dambrin (ESCP), Jérémy Morales (Royal Holloway), Martin Messner (Innsbruck University)
- **CAPRI Summerschool in Qualitative research methods** (Sept. 2014) – co-organized by University of Naples, ESSEC (Marie Laure Djelic), Cardiff Business School (Hugh Willmott) and University of Innsbruck (Richard Weiskopf)
- **Paper Development Masterclass for Early Career Researchers/Doctoral Students** (Sept. 2013), Centre for Professional Service Firms, Cass Business School, London - «Be proud of it. Stigma acceptance among gay and lesbian auditors» – co-author Thomas Roulet, Oxford University – co-organized by Laura Empson (Cass Business School), Daniel Muzio (Manchester Business School), Dan Karreman (Copenhagen Business School)
- **Critical perspective in management studies** (April 2013), Paris-Dauphine University and Louvain University, “Domination and resistance in an audit firm: the role of internal competition for career in the regulation of behavior”, Doctoral Colloquium
- **IPA** (International Perspectives on Accounting) (July 2012), Cardiff University. Doctoral Colloquium
- **AGRH** (French Association of Human Resources Management) (Oct. 2011), School Mohammadia of ingeniering, Marrakech. Doctoral Colloquium

Other Scientific Activities

Editorial activities

Reviewer, Academy of Management Meetings (OMT, CMS and GDO divisions)

Professional Associations

Professional Affiliations

Academy of management (OMT, CMS and GDO divisions), European Group of

organizational Studies (EGOS), French association of sociology (AFS),

Other

Organization of an annual inter-disciplinary research seminar at Collège des Bernardins on authority + two days colloquium (with Alain Renault (philosopher Paris 4), *Dominique Pasquier* (sociologist, *Télécom ParisTech*), *Dominique Pestre* (research director, *EHESS*) etc.)