



Sébastien STENGER

Department of Finance, Audit & Accounting
Faculty position: Associate Professor of Management Control

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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

Teaching Areas

Course 1: Managerial Accounting

Course 2: Management Control

Course 3: Sociology of Audit

Course 4: Critical studies in management control

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

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

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

Teaching Experience

- *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. - Feb. 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. 2018	Best business case , AGRH, Association francophone de Gestion des Ressources Humaines
July 2018	Best paper Award , Research Method Division, Academy of Management
May 2018	EFMD-FNEGE Prize for the best book in management 2018 (ex-aequo)
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 in refereed journals

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

⇒ 2018 SAGE Publications **ORM Best Paper Award** from Research Method Division at AOM

Stenger, S. & Roulet, T. (2017) "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. (2017) "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

Stenger, S. (2017). *Au cœur des cabinets d'audit et de conseil. De la distinction à la soumission*. Presses Universitaires de France, **Prix Le Monde de la recherche universitaire**, (over 1400 books sold in January 2019)

« *A remarkable study and a smart book* » (Christian Chavagneux, Alternatives Economiques)

« *An outstanding book* » (Franck Aggeri, CGS, Mines ParisTech, Alternatives Economiques)

- ⇒ **Prix EFMD FNEGE for the best book in management 2018** and certified by the Collège de Labellisation FNEGE
- ⇒ Corresponding practitioner publication: Stenger, S. (2018) "[La cage dorée des consultants des grands cabinets](#)" **Harvard Business Review**

Book chapters

Stenger, S. (2018) « L'observation », in *Les méthodes de recherche du DBA*, coordonné par F. Chevalier, M. Cloutier et N. Mitev, Collection Business Science Institute, Editions EMS

Stenger, S. (2017) « 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

Under 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 CNRS 1) – **2nd round of review R&R**

Stenger, S. "Analysis of auditors' geographical and educational backgrounds recruited in Big Four firms: the French case". **Comptabilité, Contrôle Audit – 1st round of review R&R**

Stenger, S. "Le rôle du mérite dans la légitimation du plafond de verre dans les cabinets d'audit « Big Four ». **Travail Genre et Société**

Working papers

Stenger, S. "'We all have better things to do than audit work'. Accepting compromises in audit work: An ethnography of junior auditors in Big 4 firms". Targeted journal: **Contemporary Accounting Research (CNRS 1)**

- Presented at King's College – invited by Crawford Spence
- Presented at Royal Holloway University of London – invited by Jérémy Morales

Stenger, S., & Garnier, C., "Lost in valuation: micro-insight analysis of the decision-making process of auditors' promotion in Big 4 Firms". Targeted journal: **Accounting, Organization and Society (CNRS 1)**

- Presented at SKEMA's Business School
- Presented at 1ère Conférence francophone sur la recherche en comptabilité critique & interprétative at Toulouse Business School (on line)

Laillier, J., (ENS), Stenger, S., Schoenberger, F., (Université Lausanne), "Les déterminants de l'orientation professionnelle des élèves des grandes écoles de commerce – Targeted journal : **Revue Française de sociologie**

Stenger, S., & Noury, L. (Audencia). « Travailler moins ? Les consultant-es face au surtravail, organisation et ressources familiales – Targeted journal : **Organization Studies (CNRS 2)**

- Article developed within the collective research program "Work-life" founded by the Agence Nationale de la Recherche (ANR) and monitored by the Institut National d'Etudes Démographiques (INED)
- Member of the "Work-life" project
- <https://worklife.site.ined.fr/en/>

Stenger, S. " Le role du mérite dans les carrieres de consultants: adhésion et effets du système up or out sur le travail dans les cabinets « Big Four »", **Revue de Socio-économie du travail (CNRS 4)**

Others

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

Conference Presentations

- 2021 **AFC**, Congress of the French Association of Accounting, on-line
1^{ère} Conférence francophone sur la recherche en comptabilité critique & interprétative at Toulouse Business School, on-line
- 2020 **Workshop of ANR WORKLIFE**, "Work-life conflicts: new approaches and data", INED, on-line
- 2019 **Colloque EHESS**, « Socialisations Economiques » avec Joël Lallier et François Schöenberger, Paris
Colloque Ethnographies, University of Lausanne, Lausanne
AFC, Congress of the French Association of Accounting, Paris
AFS, Congress of the French Association of Sociology, Aix-en-Provence
EGOS, European Group for Organizational Studies, Edinburgh

- 2018 **SASE**, Society for the Advancement of Socio-Economics, New-York
AFC, Congress of the French Association of Accounting, Nantes
AIMS, Congress of the French Association of Strategy, Montpellier
IPA, Interdisciplinary Perspectives on Accounting Conference, Edinburgh
Colloque CSO – Sciences Po, « Tant de capital, temps de travail »
- 2017 **AFC**, Congress of the French Association of Accounting, Poitiers,
EAA, European Accounting Association, Valencia, Spain
- 2016 **EAA Talent Workshop**, Madrid, Spain.
CNAM, Laboratoire LISE, Paris. Colloque *Les travailleurs du management: sociohistoire des producteurs de dispositifs de contrôle*
AOM, Academy of Management Meeting, Anaheim, OMT division
9th Biennial International Interdisciplinary conference, Keele University, Stream: *LGBT and Queer Workplace Activism in the New Millennium*
EGOS, European Group for Organizational Studies, Naples, Sub-theme 61
AFC, Congress of the French Association of Accounting, Clermont-Ferrand
- 2015 **Professional Service Firms Conference** at Said Business School, University of Oxford
AFS, Congress of the French Association of Sociology, Saint-Quentin-en-Yvelines, Sections 25 and 30
- 2014 **AOM, Academy of Management Meeting**, Philadelphia, GDO division (Gender and Diversity in Organizations)
EGOS, European Group for Organizational Studies, Rotterdam, Sub-theme 04

MEDIA

- *Videos*

[FNEGE-Medias](#). «Prix FNEGE du meilleur ouvrage de management – June 2018

[La parole aux auteurs](#). La librairie de l'éco presented by Emmanuel Lechypre. BFM Business – Oct 2017

[Xerfi Canal](#) – February 2018

- *Articles and op-eds*

[Regard sur les élites économiques : les consultants et la méritocratie](#). The Conversation – Jan. 2019
[« Les élites ne comprennent pas toujours les critiques que la société leur adresse »](#). Le Monde-Jan.2019
[La cage dorée des consultants des grands cabinets](#) – Harvard Business Review – June 2018
[What a Study of French Auditors Show About Homophobia at Work](#)”. Harvard Business Review-M. 2017
[De la vie courtisane en entreprise](#). Le Monde – Nov. 2016

- *Interviews & Mentions*

[Quand les consultants ont la bougeotte](#). Consultor – Feb. 2019
["Au cœur des cabinets d'audit et de conseil"](#). Théâtre et Monde du travail – Jan. 2019
[Radiographie des « insecure overachiever » au pays du conseil](#). Consultor – Nov. 2018
[Les cabinets de conseil, des prisons dorées pour les salariés](#). Le Figaro – Sept. 2018
[Burn-out : le conseil ne fait pas exception à la loi du silence](#). Consultor – June 2018
[La face cachée des cabinets d'audit](#). Alternatives Economiques – Jan. 2018
["Up or out" – Vart leder det oss?](#) Interview swedish journal of accountants Tidningen Balans–Feb. 2018
[Travailler pour un Big Four, Société de cour](#). Land, Luxembourg – Dec. 2017
[De l'élitisme à l'épuisement](#). Le Monde Economie – Oct. 2017
[Recension « Au cœur des cabinets d'audit et de conseil »](#). Alternatives Economiques – Nov. 2017
[Les groupes français auraient intérêt à dire stop à l'homophobie](#). Le Monde - May 2017

- *Reviews*

Olivier Cléach, [« Sébastien Stenger, Au cœur des cabinets d'audit et de conseil, Paris, PUF, 2017 », La nouvelle revue du travail \[En ligne\], 13 | 2018](#), mis en ligne le 30 octobre 2018
Bastien Barouh, [« Sébastien Stenger, Au cœur des cabinets d'audit et de conseil. De la distinction à la soumission », Lectures \[En ligne\]](#), Les comptes rendus, 2018, mis en ligne le 27 novembre 2018

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.)