

## Biography



**SOPHIE TESSIER, Associate Professor, Department of Accounting Studies, HEC Montréal**

Sophie Tessier is an Associate Professor in the Department of Accounting Studies and the founding president of the Association de contrôle de gestion. She holds a Ph.D. from Lancaster University Management School. Her main field of interest is management control. She developed a conceptual framework defining the different levels of management control, which was published in *Management Accounting Research*. Her other research projects have been published in *Accounting, Auditing and Accountability Journal*, *Critical Perspectives on Accounting*, *International Journal of Qualitative Methods* (scientific papers), *Revue Gestion*, *CMA Management* (professional articles) and *Revue Internationale de Cas de Gestion* (teaching cases). She also applies management control concepts to the management of energy efficiency. She is on the editorial board of *Qualitative Research in Accounting and Management* journal.

### **e3 Hub: Expertise in Energy and Environment**

Sophie Tessier ensured the co-direction of e3 Hub: Expertise in Energy and Environment from 2011 to 2016. e3 Hub is a multidisciplinary platform for the transfer and sharing of knowledge specialized in energy management focusing on the collaboration between industry leaders, academics and students. Research projects are conducted to study the best practices of industry leaders, such as Rio Tinto Alcan, Suncor, Hydro-Québec, Cascades, and STM. These best practices are then integrated in HEC Montréal's teaching programs as well as the HEC Montréal's Executive education. One of e3 Hub's main themes is managing energy efficiency. For more information, please visit the e3 Hub website: <http://polee3.hec.ca/en/>

### **Association de contrôle de gestion**

In 2012, Sophie Tessier created the Association de contrôle de gestion (ACG), in collaboration with Jean-François Henri (Faculty of Administrative Sciences, Laval University) and Emilio Boulianne (John Molson School of Business, Concordia University). The ACG is an interuniversity network of researchers in the field of management control. An annual seminar is held in March each year at various universities in Quebec. For more information, please visit the ACG website: [www.associationcontroledegestion.org](http://www.associationcontroledegestion.org)

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## Publication list

### Scientific articles

- ❑ **2015** Malsch, B., Tessier, S., Journal ranking effects on junior academics: Identity fragmentation and politicization. *Critical Perspective in Accounting*, 26: 84-98.
- ❑ **2012** Tessier, S., "From field notes, to transcripts, to tape: evolution or combination?", *International Journal of Qualitative Methods*, 11 (4): 446-460.
- ❑ **2012** Tessier, S., Otley D.: "A conceptual development of Simons' Levers of Control framework", *Management Accounting Research*, 23 (3): 171-185.
- ❑ **2012** Tessier, S., Otley, D.: "From management control to the management of controls", *Accounting, Auditing and Accountability Journal*, 25 (5): 776-805.
- ❑ **2011** Cisneros, L., Tessier, S.: "Dirigeant-fondateur versus dirigeant-successeur : une comparaison du style de gestion des dirigeants de PME familiales", *Análisis Organizacional y Turismo*, 2 (1), p. 6-34.

### Book chapters

- ❑ **2018** Tessier, S., Sponem, S.: "The evolution of management accounting in Canada", in Gotetzki, L, Strauss, E. (eds), *The Role of the Management Accountant: Local Variations and Global Influences*, Routledge.
- ❑ **2014** Tessier, S.: « Managing management controls » in Otley, D., Soin, K. (eds.), *Management control and uncertainty*, Basingstoke, Palgrave Macmillan, p.149-161.

### Professional articles

- ❑ **2016** Wegener, M. Tessier, S. "Les rapports de responsabilité sociale des entreprises: comment partir du bon pied". *Gestion* 41(1), p.34-38
- ❑ **2013** Tessier, S.: "Un contrôle de gestion basé sur la culture : le cas de la société Timpson", *Revue Gestion* 38 (1), p.56-65.
- ❑ **2009** Tessier, S., "Managing Control and Performance: A Partnership for Success", *CMA Management (now CMA Magazine)*, Juin-Juillet 2009, p.26-29

### Teaching cases

- ❑ **2014** Laroche, D.-C., Tessier, S., Vézina, M. Le tableau de bord de gestion du Vérificateur général du Québec, *Revue Internationale de Cas en Gestion*, 12 (3).
- ❑ **2012** Tessier, S., Cisneros, L.: "L'approche Timpson par l'absence de contrôle", *Revue Internationale de Cas en Gestion*, 10 (2). Extrait également publié dans La Presse, le 23 avril 2012.

## Conferences

- ❑ **2017** Väisänen, M., Strauss, S., Tessier, S., Järvinen, J.: “Overcoming the dualism of enabling and coercive controls”, 11<sup>th</sup> European Network for Research in Organisational & Accounting Change (ENROAC) conference, Naples, Italy, June 29-30, 2017.
- ❑ **2017** Allain, É., Tessier, S.: “Les systèmes de contrôle de gestion face à la raréfaction de l’attention disponible : comment supporter l’atteinte d’objectifs non prioritaires ?”, 38e congrès de l'Association Francophone de Comptabilité (AFC), Poitiers, France, May 30-31, 2017.
- ❑ **2017** Väisänen, M., Strauss, S., Tessier, S., Järvinen, J.: “Overcoming the dualism of enabling and coercive controls – the role of interrelatedness and perception”. 40<sup>th</sup> Annual Congress of the European Accounting Association, Valencia, Spain, May 10-12, 2017.
- ❑ **2016** Väisänen, M., Strauss, S., Tessier, S., Järvinen, J.: “Overcoming the dualism of enabling and coercive controls”. 10<sup>th</sup> conference on new directions in management accounting, Brussels, Belgium, December 14-16, 2016
- ❑ **2015** Väisänen, M., Strauss, S., Tessier, S., Järvinen, J.: “Formalization of controls in post-acquisition integration: the importance of global transparency”. MARG/MCA Conference 2015, Birmingham, U.K., November 19- 20, 2015,
- ❑ **2015** Väisänen, M., Strauss, S., Tessier, S., Järvinen, J.: “Formalization of controls in post-acquisition integration: the importance of global transparency”. 8<sup>th</sup> Conference on performance measurement and management control, Nice, France, September 30 - October 2, 2015.
- ❑ **2015** Väisänen, M., Tessier, S. & Järvinen, J.: “Formalization and lateral relationships: the importance of enabling global transparency during post-acquisition integration”. 10<sup>th</sup> European Network for Research in Organisational & Accounting Change (ENROAC) conference, Galway, Ireland, June 3-4, 2015.
- ❑ **2014** Allain, E., Tessier, S.: “Promoting Energy Efficiency-related investments: a control package approach”. Third Association de Contrôle de Gestion workshop, Montréal, Canada, March 28<sup>th</sup> 2014.
- ❑ **2013** Allain, E., Tessier, S.: “The roles of management accounting and control systems in the investment decision-making: the case of Energy Efficiency investments”, Third Journal of Management and Governance Conference: Corporate Governance, Control and Social Responsibility, new challenges for the global business environment, Montreal, Canada, 25-26 October 2013.
- ❑ **2013** Allain, E., Tessier, S.: “The roles of management accounting and control systems in the investment decision-making: the case of Energy Efficiency investments”, 9th International Management Control Research Conference, Nyenrode, Netherlands, 4-6 September 2013.

- ❑ **2013** Allain, E., Tessier, S.: “Understanding the decision-making process for sustainable development”, 9th European Network for Research in Organisational & Accounting Change (ENROAC) conference, Jyväskylä, Finland, 5-7 June 2013.
- ❑ **2012** Tessier, S., Otley, D.: “A conceptual development of Simons’ Levers of Control framework”, Performance Management Association Conference, Fitzwilliam College, University of Cambridge, United Kingdom, 11-13 July 2012.
- ❑ **2012** Tessier, S., Fenton, C.: “A narrative approach to the change process of control packages”, Alternative Accounts Conference, Université Laval, Québec, Canada, 27-28 April 2012.
- ❑ **2011** Tessier, S., Fenton, C.: “A narrative approach to the change process of control packages”, 8<sup>th</sup> European Network for Research in Organisational and Accounting Change (ENROAC) conference, ISCTE – IUL, Lisbon, Portugal, 1-3 June 2011.
- ❑ **2010** Tessier, S., Otley, D.: “A reflection on positive and negative controls”, 8th International Management Control Research Conference, University of Greenwich, London, United Kingdom, 8-10 September 2010.
- ❑ **2007** Tessier, S.: “Social and technical controls: an exploratory study of negative controls”, 7<sup>th</sup> International Management Control Research Conference, ESCP-EAP, Paris, France, 12-14 September 2007.
- ❑ **2006** Tessier, S.: “The role of negative control in achieving organisational success”, 22<sup>nd</sup> EAA Doctoral Colloquium, Dublin, Ireland, 18-21 March 2006