Raluca SANDU

Professor

Academy: Transformation

Research center: Finance & Accounting Insights on Risk and Regulation

Campus: Paris

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Research interests

Accounting history, Accounting profession, CSR, Socio-political studies of accounting, Critical discourse analysis, Governmentality studies

Education

2013	Doctorate in Management Sciences, Université d'Orléans, France
2004	Master in Finance and management control, Université d'Orléans, France
2003	BA in Bachelor in Business administration in foreign languages, Academy of Economic Studies, Romania

Experience

Full-time academic positions

Since 2025	Professor, SKEMA Business School, France
2014 - 2024	Associate Professor, SKEMA Business School, France
2009 - 2013	Assistant Professor, SKEMA Business School, France
2003 - 2009	Assistant Professor, Academy of Economic Studies, Romania

Other academic affiliations and appointments

Since 2024	Dean of Faculty, SKEMA Business School, France
2022 - 2024	Associate DEAN of Faculty, SKEMA Business School, France
2019 - 2022	Associate DEAN of the Globalisation Academy, SKEMA Business School, France
2009 - 2019	Scientific Director of the MSc in Auditing, Management Accounting and Information Systems - Paris campus, SKEMA Business School, France
2013 - 2014	Visiting lecturer, Université de Lille, France
2013	Erasmus exchange teacher, University of Naples Federico II, Italy
2009 - 2013	Scientific Director of the MS Audit, Contrôle de Gestion et Systèmes d'Informations - Paris campus, SKEMA Business School, France
2008 - 2009	International Relations Director, Academy of Economic Studies, Romania
2008 - 2009	Visiting lecturer, Université d'Orléans, France
2005 - 2009	Program Manager of the Master (DESS) in Finance and Management Control, Academy of Economic Studies, Romania

Other academic affiliations and appointments

2005 - 2008 International Relations Representative for French speaking countries, Academy of Economic Studies, Romania

Research grants, Awards and Honors

Awards and Honors

2024 Joseph Colleye prize in history of accounting 2024 (international)

2017 SKEMA Prize for Pedagogical Innovation, France

Publications

Peer-reviewed journal articles

MARAN, L., LAI, A., NAPIER, C.J., SANDU, R. and SANGSTER, A. (2025). Special issues in Accounting History from the guest editors' perspective. *Accounting History*, 30(2), pp. 190 - 210.

ROSZAK, S., SANDU, R., KÖNIGSGRUBER, R. and RAMID, S. (2025). The practice turn in integrated reporting (IR) research: A comprehensive review. *Comptabilité, Contrôle, Audit*, 31(1), pp. 7-51.

SANDU, R., ZELINSCHI, D. and FERRY, L. (2023). Struggles in the accounting arena: A geopolitical reading of Romanian accounting reforms. *Accounting History*, 28(1), pp. 143-169.

SANGSTER, A., STONER, G., FLOOD, B., SANDU, R. and ROMON, F. (2020). Insights into accounting education in a COVID-19 world. *Accounting Education*, 29(5), pp. 478-481.

LUPU, I. and SANDU, R. (2017). Intertextuality in corporate narratives: a discursive analysis of a contested privatization. *Accounting, Auditing & Accountability Journal*, 30(3), pp. 534 - 564.

LEVANT, Y., COULMONT, M. and SANDU, R. (2016). Business Simulation as an Active Learning Activity for Developing Soft Skills. *The International Journal of Accounting*, 25(4), pp. 368-395.

SANDU, R. and IOAN, I. (2008). Beyond the balance sheet: intellectual capital disclosure in transition economies. A case study from the oil industry. *Journal of Accounting, Management and Governance*, 24, pp. 88-100.

SANDU, R., BOGDAN, A. and IOAN, I. (2007). Are corporate annual reports balanced? A case study on intellectual capital issues in the corporate annual reports of a Romanian company. *Journal of Accounting, Management and Governance*.

Books and book editor

ROSZAK, S. and SANDU, R. [Eds] (2024). *Integrated Thinking for Long-Term Value Creation : A Multidisciplinary Reporting Approach in a Globalized World*. Palgrave Macmillan, 250 pages.

SANDU, R. and ROSZAK, S. (2024). *Integrated Thinking For Long-Term Value Creation A Multidisciplinary Reporting Approach In A Globalized World*. Palgrave Macmillan.

LEVANT, Y., ZIMNOVICTH, H., SANDU, R. and BENSADON, D. [Eds] (2013). *Mélanges en l'honneur de Yannick Lemarchand*. L'Harmattan, 366 pages.

Book chapters

SANDU, R. (2020). Multi-, Inter-, Trans-disciplinarité: postures de l'histoire de la comptabilité dans le projet d'unité des connaissances. In: *Mélanges en honneur du professeur Henri Zimnovitch*. 1st ed. L'Harmattan, pp. 165-180.

SANDU, R. and LEVANT, Y. (2018). The research-practice gap in public sector accounting in France. In: Laurence Ferry, Iris Salterer, Ileana Steccolini, Basile Tucker eds. *The Research-Practice Gap on Accounting in the Public Services An International Analysis*. 1st ed. Palgrave Macmillan.

SANDU, R. (2018). Rupture et continuité dans un pays postcommuniste: mentalités, pratiques de gestion et identité professionnelle en transition. In: Mathieu Floquet, Pierre Labardin, Yves Levant eds. *L'histoire comme méthode pour comprendre le management*. 1st ed. L'Harmattan, pp. 99-113.

SANDU, R. (2016). Notice: réforme comptable en transition (réglementation comptable). In: Béatrice Touchelay, Didier Bensadon, Nicolas Praquin eds. *Dictionnaire historique, analytique et critique de la comptabilité des entreprises*. 1st ed. Presses universitaires du Septentrion, pp. 322-344.

ALBU, N., LUPU, I. and SANDU, R. (2014). Multinationals as vectors of corporate governance improvements in emerging economies - a case study. In: Sabri Boubaker, Duc Khuong Nguyen eds. *Corporate Governance in Emerging Markets: Theories, Practices and Cases*. 1st ed. Springer, pp. 331-351.

SANDU, R. (2013). Origine, émergence, généalogie - approches et accroches en histoire de la comptabilité. In: Yves Levant, Raluca Sandu, Henri Zimnovitch eds. *Mélanges en l'honneur de Yannick Lemarchand*. 1st ed. L'Harmattan, pp. 125-143.

LEVANT, Y., SANDU, R. and ZIMNOVICTH, H. (2013). Trois consultants (1915-1950) et leur prospérité: que nous ont-ils appris? In: Yves Levant, Raluca Sandu, Henri Zimnovitch eds. *Mélanges en l'honneur de Yannick Lemarchand*. 1st ed. L'Harmattan, pp. 183.

SANDU, R. and CISMASU, I.D. (2003). Analyse économique et financière. In: *Cahier d'applications et études de cas*. 1st ed. Editura ASE Bucuresti.

Guest editor of a journal special issue

SANDU, R. (2022). Special issue - Accounting and work in historical perspective. *Accounting History*, 27(2).

Professional articles

BERNAERT, A.L., BESSIÈRE, L., GRIMA, C., PARKER, H. and SANDU, R. (2015). Lost in translation, is there a place for management accounting in France? *Finance & Gestion*, pp. 53-54.

SANDU, R. (2015). When the "management accountant" meets the "contrôleur de gestion". *Finance & Gestion*, pp. 52.

LEVANT, Y. and SANDU, R. (2014). Expertise technique et compétences génériques dans la formation des futurs professionnels du chiffre. *Revue Finance & Gestion*, pp. 41.

Non peer-reviewed journal articles

SANDU, R. and ROBU, V. (2006). L'analyse des performances: "une approche critique dans le contexte des théories de gouvernance". *Theoretical and Applied Economics*.

Editorials of a journal

SANDU, R. (2022). Accounting and work in historical perspective. *Accounting History*, 27(2), pp. 188–193.

Conference proceedings

SANDU, R., ROSZAK, S. and KÖNIGSGRUBER, R. (2021). Integrated Reporting structured literature review: a dynamic analysis of relationships between practice, research, and policy-making.

Keynote speaker

SANDU, R. (2022). What makes special a special issue. In: 11th Accounting History International Conference. Portsmouth.

Conference presentations

ROSZAK, S. and SANDU, R. (2026). Framing the Integrated Reporting framework: the role of managers as interpretative agents in early adopting organisations. In: 2nd Accounting Forum conference. Bucharest.

SANDU, R. and LEVANT, Y. (2023). Heterotopias as “enacted” utopias: on pirate narratives and the use of imagination in creating alternative organization models. In: EGOS. Cagliari.

SANDU, R., ZELINSCHI, D., FOURNES, C. and FABRE, A. (2023). Cartographie des articles francophones en histoire de la comptabilité - GT - HISTOIRE DE LA COMPTABILITÉ, DE L'AUDIT ET DU CONTRÔLE. In: AFC. Lyon.

SANDU, R. and FERRY, L. (2022). Post-communist markets as heterotopias: USAID role in reshaping capitalism at the periphery. In: EGOS. Vienna.

SANDU, R., ZELINSCHI, D., FABRE, A. and FOURNES, C. (2022). Cartographie de la recherche francophone en histoire de la comptabilité. In: GT Histoire - 43ème Congrès de l'AFC. Bordeaux.

SANDU, R., ROSZAK, S. and KÖNIGSGRUBER, R. (2021). Integrated Reporting systematic literature review: a dynamic analysis of relationships between practice, research, and policy-making. In: EAA (European Accounting Association). Bucharest.

SANDU, R., ROSZAK, S. and KÖNIGSGRUBER, R. (2021). Integrated Reporting structured literature review: a dynamic analysis of relationships between practice, research, and policy-making. In: AFC (Association Francophone de Comptabilité). Online Conference.

SANDU, R. (2018). Post-communist economies as heterotopias: USAID role in preparing the ground for accounting reforms. In: Workshop on the Politics of accounting. Innsbruck.

SANDU, R., ZELINSCHI, D. and FERRY, L. (2018). A post-colonial war for expertise: the Romanian accounting reform as a field of confrontation for developed countries' accounting regimes. In: EAA (European Accounting Association) Annual Congress. Milan.

SANDU, R., ZELINSCHI, D. and FERRY, L. (2018). Reforming accounting at the periphery: the Romanian accounting reform as a field of confrontation for developed countries' accounting elites. In: Interdisciplinary Perspectives on Accounting Conference. Edinburgh.

URDARI, C. and SANDU, R. (2016). Academics as knowledge workers: a study of power, alienation, and professional identity in the French higher education. In: EGOS (European Group for Organization Studies). Naples.

SANDU, R. (2015). Utopies et hétérotopies pirates: le cas de la République de Salé. In: Journées d'histoire du Management et des organisations. Lille.

LEVANT, Y. and SANDU, R. (2015). Business simulation as an active learning activity for developing soft skills. In: EAA (European Accounting Association). Glasgow.

LEVANT, Y., MAZIANE, L. and SANDU, R. (2014). Crisis of capitalism and the search for alternative models. The Pirate Republic of Salé (1627-1668): a critical analysis. In: ABH Conference. Newcastle.

LEVANT, Y., MAZIANE, L. and SANDU, R. (2014). The Pirate Republic of Salé (1627-1668): a critical discussion of alternative organization models. In: Congress of the European Business History Association. Utrecht.

LEVANT, Y., COULMONT, M. and SANDU, R. (2014). Business simulations as an active learning activity for developing soft skills. In: World Congress of Accounting Educators and Researchers. Florence.

SANDU, R. and FERRY, L. (2014). USAid Role in (Re)building the Market in Transitional Economies - the Case of Investor Relations (IR) in Romania. In: European Business History Association. Utrecht.

SANDU, R. (2012). Managing image to construct legitimacy - the case of a Romanian oil company. In: Interdisciplinary Perspectives on Accounting Conference. Cardiff.

SANDU, R. (2012). The Emmergence of Investor Relations in Transition Economies - the case of Romania. In: The third Accounting History International Emerging Scholars' Colloquium. Paris.

SANDU, R. and LUPU, I. (2011). Corporate communication in a post-privatization context: building dialogues to assert legitimacy. In: Financial Reporting and Business Communication Conference. Bristol.

SANDU, R. and LUPU, I. (2011). Financial communication framework and practices' from the French OCF - a story of promoting best practices in investor relations. In: Workshop on Financial Reporting as Social and Organizational Practice - London School of Economics. London.

SANDU, R. and IOAN, I. (2010). Legitimacy strategies in the annual reports - what turn to social responsibility in post-privatization context. In: EAA (European Accounting Association). Istanbul.

SANDU, R. and IOAN, I. (2009). Legitimacy strategies in the annual reports - what turn to social responsibility in post-privatization context. In: Interdisciplinary Perspectives on Accounting Conference. Innsbruck.

SANDU, R. and IOAN, I. (2008). Legitimacy strategies in the annual reports - what turn to social responsibility in post-privatization context. In: Congrès de l'AFC (Association Francophone de Comptabilité). Cergy-Pontoise.

SANDU, R., BOGDAN, A. and LEFTER, V. (2008). Strategy Issues in Corporate Communication. A comparative study from the Oil Industry. In: Simposium International ASECU. Bucharest.

SANDU, R., LEFTER, V. and BOGDAN, A. (2007). Management commentary (MC). A sample from the international dialogue on standard-setting. In: International Conference on Business Intelligence. Brasov.

SANDU, R. and ANGHEL, I. (2006). Intellectual Capital (IC) Valuation. IC value of the Romanian listed companies. In: International Conference Competitiveness and Stability in the Knowledge-Based Economy. Craiova.

Faculty research seminar presentations

SANDU, R. (2017). Rupture et continuité dans un pays postcommuniste : mentalités, pratiques de gestion et identité professionnelle en transition. In: Atelier de recherche en Histoire de la gestion et de la comptabilité: FAIRR, SKEMA. Paris.

Press and social media

MUNIER, F. and SANDU, R. (2021). Comptabilité et consilience. SKEMA ThinkForward.

Other research activities

Editorial board member

Since 2020	Accounting History

Organization of a conference or a seminar

2019	Accounting History Conference
2012	The third Accounting History International Emerging Scholars' Colloquium, France

Affiliations

Since 2021	Joint coordinator of the GT History of AFC

Professional Activities

Other professional activities

Since 2024	Member of the Scintific Committee of the Think Tank PUBLIKA, France
Since 2022	CODEX des Doyens faculté de la CDEFM
Since 2010	Member of APDC "Association des Professionnels et Directeurs Comptabilité et Gestion"
Since 2010	Member of DFCG "Association Nationale des Directeurs Financiers et de Contrôle de Gestion"
Since 2009	French branch of the Association of the Chartered Institute of Management Accountants France and UK
2018 - 2022	Member of the Board, Association des Professionnels et Directeurs Comptabilité et Gestion (APDC), France
2018 - 2020	Member of the Lifelong Learning Committee with an advisory role., Chartered Institute of Management Accountants (CIMA)