# Raluca SANDU

Professeur

Académie : Transformation

Centre de recherche : Finance & Accounting Insights on Risk and Regulation

Campus : Paris

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## Intérêts de recherche

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

## Formation

| | |
|---|---|
| 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, Roumanie |

## Expérience Professionnelle

### *Positions académiques principales*

| | |
|---|---|
| Depuis 2025 | Professeur, SKEMA Business School, France |
| 2014 - 2024 | Associate Professor, SKEMA Business School, France |
| 2009 - 2013 | Assistant Professor, SKEMA Business School, France |
| 2003 - 2009 | Professeur assistant, Academy of Economic Studies, Roumanie |

### *Autres affiliations académiques*

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|---|---|
| Depuis 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, Italie |
| 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, Roumanie |
| 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, Roumanie |

### *Autres affiliations académiques*

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

## Contrats de recherche, prix et distinctions

### *Prix et distinctions*

2024 Prix Joseph Colleye d'histoire de la comptabilité 2024

2017 Prix de l'Innovation Pédagogique de SKEMA, France

## Publications

### *Articles académiques revus*

MARAN, L., LAI, A., NAPIER, C.J., SANDU, R. et 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. et 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. et 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. et ROMON, F. (2020). Insights into accounting education in a COVID-19 world. *Accounting Education*, 29(5), pp. 478-481.

LUPU, I. et 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. et 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. et 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. et 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*.

### *Ouvrages et édition d'ouvrages*

ROSZAK, S. et 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. et 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. et BENSADON, D. [Eds] (2013). *Mélanges en l'honneur de Yannick Lemarchand*. L'Harmattan, 366 pages.

### *Chapitres d'ouvrage*

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

SANDU, R. et LEVANT, Y. (2018). The research-practice gap in public sector accounting in France. Dans: 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. Dans: 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). Dans: 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. et SANDU, R. (2014). Multinationals as vectors of corporate governance improvements in emerging economies - a case study. Dans: 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. Dans: 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. et ZIMNOVICTH, H. (2013). Trois consultants (1915-1950) et leur prospérité: que nous ont-ils appris? Dans: Yves Levant, Raluca Sandu, Henri Zimnovitch eds. *Mélanges en l'honneur de Yannick Lemarchand*. 1st ed. L'Harmattan, pp. 183.

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

### *Editeur invité d'un numéro spécial*

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

### *Articles professionnels*

BERNAERT, A.L., BESSIÈRE, L., GRIMA, C., PARKER, H. et 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. et SANDU, R. (2014). Expertise technique et compétences génériques dans la formation des futurs professionnels du chiffre. *Revue Finance & Gestion*, pp. 41.

### *Articles académiques non revus*

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

### *Editoriaux d'une revue*

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

### *Actes d'une conférence*

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

### *Conférencier invité*

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

### *Présentations dans des conférences*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### *Présentations dans des séminaires de recherche*

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

### *Presse et réseaux sociaux*

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

## Autres activités de recherche

### *Membre d'un comité éditorial*

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| Depuis 2020 | Accounting History |

### *Organisation d'une conférence ou d'un séminaire*

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

### *Affiliations*

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| Depuis 2021 | Joint coordinator of the GT History of AFC |

# Activités Professionnelles

### *Autres activités professionnelles*

| | |
|---|---|
| Depuis 2024 | Membre du Comité Scientifique du Think Tank PUBLIKA, France |
| Depuis 2022 | CODEX des Doyens faculté de la CDEFM |
| Depuis 2010 | Member of APDC "Association des Professionnels et Directeurs Comptabilité et Gestion" |
| Depuis 2010 | Member of DFCG "Association Nationale des Directeurs Financiers et de Contrôle de Gestion" |
| Depuis 2009 | French branch of the Association of the Chartered Institute of Management Accountants France and UK |
| 2018 - 2022 | Administrateur, 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) |