

## Alain BURLAUD

### Research themes

Financial accounting standards setting  
Management control  
Public management

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### Professional career of Alain BURLAUD

Alain BURLAUD graduated from the Université Paris 1 Panthéon Sorbonne and defended his thesis in management sciences in 1976. He joined Le Cnam in 1994 as a professor (head of the chair of Accounting and management control) and was in charge of the Institut national des techniques économiques et comptables (Intec), one of the leading institutes of Le Cnam. He is currently emeritus professor. He was previously a full professor at the Université Paris Est Créteil. He started his career as an auditor with Ernst & Young. He is a member of Lirsa and currently works on the history of management education and research in France since the beginning of the 19th century. He has been the President of the French Accounting Association (AFC) and of the International Federation of Scholarly Associations of Management (IFSAM). He is also a member of the scientific committees of several academic journals.

### Selection of important or recent publications

« Contabilitatea: ce echilibru exist între universalitate i contingen? » (with Geneviève CAUSSE), *Audit Financiar*, n° 149, 1/2018, p. 3 à 14. Traduit en anglais : "Accounting: what balance is there between universality and contingency? » *Audit Financiar*, n° 149, 1/2018, p. 89 à 100.

« Un droit comptable ouvert au jugement professionnel : menace ou opportunité ? » (with Maria NICULESCU), *Revue française de comptabilité*, n° 500, July & August 2016, p. 62 à 66. Translated and adapted in Romanian :

« Un drept contabil care face apel la raionamentul profesional: o ameninare sau o oportunitate pentru profesia contabil? » *Audit Financiar* n° 144, 12/2016, Bucurest, p. 1267 à 1276. Translated and adapted in English : "Accounting standards that appeal to the professional judgment: a threat or an opportunity for the accounting profession." *Audit Financiar* n° 144, 12/2016, Bucurest, p. 1325 à 1334.

« L'information non financière au service d'une « croissance responsable » : perspective européenne. » (with Maria NICULESCU). *Revue française de comptabilité*, n° 495, 02/2016, p. 63 à 66.

"The Historical Evolution from Accounting Theory to Conceptual Framework in Financial Standards Setting." (with Richard BAKER), *The CPA Journal*, 08/2015, p. 54 à 60.

« Epistémologie de la comptabilité : de la doctrine au conséquentialisme. » (with Richard BAKER), *Revue française de comptabilité*, n° 488, 06/2015, p. 54 à 58.

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