

## ADRIEN BONACHE- September 7, 2011

Born on 10/04/1983 in Sète, Languedoc-Roussillon, France, French citizen

### OFFICE ADDRESS

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### NON-OFFICIAL HOTLINES

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### DOCTORAL STUDIES

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- 2007-2010: Univ. Montpellier II, Montpellier Recherche en Management- Contrôle  
Doctorate in management, management control, *defence: September 16, 2011*  
Title: Controllability and Complexity : On the Plausibility of Formal and Informal Perspectives.  
Fields: Management control, organizational crisis, chaos theory, fashion theory, medical errors
- 2007-2010: **Institut de Mathématiques et de Modélisation de Montpellier**  
Numerical simulation in science (M. Bijan), department of mathematics  
**Laboratoire Montpellierain d'économie théorique et appliquée**  
Experimental economics (M. Willinger) and neuroeconomics (O. Oullier), department of economics  
Introduction to the SAS system (T. Blayac), to LATEX (J.-C. Poudou) and to JAVA programming (E. Sol), department of economics  
**Research center in Finance, organizational ARchitecture and GOvernance**  
Visiting PhD student

### EDUCATION

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- 2007: Master in Management Research, Univ. Montpellier II, *magna cum laude*  
2006: Special Training Course: Agrégation économie et gestion, special field accounting, finance and management control, ENS Cachan, 1<sup>st</sup> rank  
2005: Maîtrise (4<sup>th</sup> year studies) in Applied Economics, special field statistics and risk management, ENS Cachan, *magna cum laude*  
2005: Maîtrise (4<sup>th</sup> year studies) in Management, special field management control, Univ. Paris 12-ESA Créteil, *cum laude*  
2004: Bachelor (Licence) in Applied Economics, Univ. Paris I Sorbonne, *cum laude*  
2003: Undergraduate studies (DEUG) in economics, Univ. Montpellier I, *summa cum laude*  
2003: Classes preparing for entrance examinations to the French highly-selective institution: ENS-Cachan, economics and management department (formerly D2), 17<sup>th</sup> rank  
2001: Baccalauréat (french equivalent to A-level), I. and F. Joliot-Curie high-level, Sète, *magna cum laude*

### RESEARCH

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#### PUBLISHED ARTICLES

- « Détection de fraudes et loi de Benford: quelques risques associés » (with K. Moris and J. Maurice), [Revue Française de Comptabilité 431](#), pp.24-27, OEC. (CNU C)  
« A best evidence synthesis on the link between budgetary participation and managerial performance » (with J. Maurice and K. Moris ), [Journal of Applied Economic Sciences, vol. 5, issue 2\(12\)](#), pp.35-48, Spiru Haret University, Faculty of Financial Management and Accounting Craiova. (Web of Science 2011)  
« Déréglementation, sécurité et prévision d'accidents extrêmes: le cas du fret ferroviaire français », [Cahiers Scientifiques du Transport 58](#), pp.77-97, LET. (CNU C; CNRS 4; AERES 2010)

#### FORTHCOMING ARTICLES AND BOOK CHAPTERS

- « Participation budgétaire et performance managériale : Lien non significatif et contingences » (with K. Moris and J. Maurice), [Comptabilité-contrôle-audit 18\(3\)](#),

Vuibert. (CNU B; CNRS 2; AERES 2010)  
« L'économie des mathématiques » (with Y. Dupuy and Ph. Marie), *In: Hechner, F., Tomasini, G., Hauger, S., (eds.) Ouvrage Interdisciplinaire sur l'Utilisation des Mathématiques*, Ellipse.  
« La presse en tant que mécanisme de gouvernance disciplinaire » (with K. Moris), *Finance, Contrôle, Stratégie*, conditionally accepted (AERES 2010; CNRS 3; CNU B)

#### ARTICLES IN SUBMISSION OR IN REVISION

« First empirical evidences of chaos in sales of fashion goods » (with K. Moris), *Economics Letters*, 1<sup>st</sup> round (AERES 2010; CNRS 3; Web of Science 2011)

#### WORKING PAPERS

##### **International job market paper**

« First empirical evidences of chaos in sales of fashion goods » (with K. Moris)

##### **National job market paper**

« Participation budgétaire et performance managériale : Lien non significatif et contingences » (with J. Maurice and K. Moris )

« Risque associé à l'utilisation de la loi de Benford pour détecter les fraudes dans le secteur de la mode » (with K. Moris)

« Les déterminants de la complexité des systèmes de données comptables des dirigeants de petites et moyennes entreprises : Une méta-analyse sur données individuelles » (with P. Chapellier, Z. Benhamadi, A. Mohammed)

#### WORKS IN PROGRESS

« Medical errors and reliability theory: a literature review and three controlled case studies »

Chaos detection with confidence using neural network techniques (with K. Moris )

#### PROJECTS

Testing the presence of fraud in provisions for risks and charges with Benford's law (with J. Maurice and K. Moris )

#### CONFERENCES AND SEMINAR PRESENTATIONS

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- 2011: Irish Accounting and Finance Association (IAFA) Annual conference, Cork, one paper  
French Accounting Association (AFC) Annual Meeting, Montpellier, two papers
- 2010: Irish Accounting and Finance Association (IAFA) Annual conference, Belfast, two papers  
French Accounting Association (AFC) Annual Meeting, Nice, two papers  
Doctoral Meeting of Montpellier (DMM), one paper
- 2009: French Risk Management Meeting (ORIANE), Bayonne, one paper  
French Accounting Association (AFC) Annual Meeting, Strasbourg, one paper
- 2008: Université Lyon 2 Lumière (CDEG), Lyon, Seminar  
French Risk Management Meeting (ORIANE), Bayonne, two papers

#### COMMENTS AND DISCUSSIONS

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- 2011: “Le renouveau de la planification par les programmes d'amélioration de la performance” , Marion Soulerot, French Accounting Association (AFC) Meeting  
“Usefulness of cash-flow statements for Romanian small and medium enterprises”  
Nicoleta Farcane and Andrea Pop, French Accounting Association (AFC) Meeting
- 2010: “Stereotypes in services: impact on trust building”, Max Bienfait, Doctoral Meeting of Montpellier  
« Juste valeur et représentation de l'entreprise : un essai de réflexion anthropologique » (With K. Moris), Nicolas Praquin, French Accounting Association (AFC) Meeting  
“Romanian Accounting Profession and Challenges Generated by the Use of Estimates” (With K. Moris), N. Farcane, E. Iordache, V. Bogdan, French Accounting

- 2009: Association (AFC) Meeting  
 « Processus de construction d'une architecture d'industrie : le cas de l'initiative d'Intel dans la maison numérique », Ramesh Caussy's thesis  
 “[A Quantitative Study On The Fair Trade Coffee Consumer](#)”, Patrice Cailleba and Herbert Casteran's article (published in *Journal of Applied Business Research*)
- 2008: « Progiciels de gestion intégrés et processus de contrôle de gestion : Essai d'analyse et d'approche empirique », Lucile Pedra's thesis

## AWARDS AND GRANTS

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- 2007-2010: Research Fellowship, French Ministry of Education and Research-ENS Cachan  
 2003-2007: French Highly-Selective Institution (École Normale Supérieure de Cachan) Alumnus

## POSITIONS AND TEACHING EXPERIENCE

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- 2010-2012 **Université de Bourgogne**  
 Teaching and Research Assistant
- 2007-2010: **Université Montpellier II**  
 Part-time Teacher
- Graduate: **Special Training Course : « Agrégation économie et gestion »**  
 IT Management and Strategy, 2007-2008 & 2008-2009, 5<sup>th</sup> year course for Celine Averseng  
 Applied Statistics in Management, 2008-2009, 5<sup>th</sup> year course for Celine Averseng  
 Mock Oral Exam, 2007-2008 & 2008-2009, 5<sup>th</sup> year course for Sophie Spring  
**Advanced Management and Financial Accounting**  
 Lectures, Master in Audit, and Financial and Management Accounting, 2010-2011, 5<sup>th</sup> year course for Martial Chadeaux  
**Project and Process Management**  
 Lecture, Master in Management Accounting, 2010-2011, 5<sup>th</sup> year course for Christine Marsal
- Undergraduate: **Economics of the Firm**  
 Bachelor in Informatics, 2007-2008, 1<sup>st</sup> year course for Philippe Chapellier  
**Business Simulation Game**  
 Bachelor in Informatics, 2008-2009 & 2009-2010, 2<sup>st</sup> year course for Philippe Chapellier  
**Introduction to Information System**  
 Bachelor in Informatics, 2008-2009 & 2009-2010, 2<sup>st</sup> year course for Philippe Chapellier  
**Treasury, Sales and Production Budgets**  
 Bachelor in Informatics, 2008-2009 & 2009-2010, 2<sup>st</sup> year course for Philippe Chapellier  
**Introduction to Information System**  
 Lectures, Bachelor in Management, 2010-2011, 3<sup>rd</sup> year course for Evelyne Poincelot
- 2009-2010: **Convergences Alise**  
 Volunteer Teacher in Mathematics and Marketing

## PROFESSIONNAL SERVICES

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- Past responsibilities**  
 2008-2010: PhD representative on the board of the research center CREGOR  
 2007-2010: Secretary of the research group COST  
 2009-2010: Organizer of the Doctoral Meeting of Montpellier in economics and management  
 Reflection Group Member on the Charter Thesis of the PRES for the future South of France University of Montpellier (UMSF)

## OTHER WORKING EXPERIENCE

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- 2004: **Diaspora Arménie Connexion**, Taliche  
 Volunteer, Building management, masonry, logistics management

- 2004: **Mairie de Frontignan**, Frontignan  
Consulting in tourism economics
- 2002: **Aldi**, Frontignan  
Handling and stock management

## LANGUAGE ABILITIES AND IT SKILLS

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- French: Mother-tongue  
English: Fluent (spoken and written)  
German: Intermediate (spoken and written)

IT Skills: Word, Excel, Power Point, R, Stata, SAS, Latex, Matlab, Gretl, TISEAN, Visual Basic, Java

## MISCELLANEOUS

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- 2009-2010: Member of the Heidelberg Haus in Montpellier: german lesson, Stammtisch, Tandem-Programm
- 1998-2002: Gymnastics judge (level: National)
- Sports: Ex-south-west of France Champion in gymnastics, Hiking, Running

## ABSTRACTS

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### **Déréglementation, sécurité et prévision d'accidents extrêmes: le cas du fret ferroviaire français**

*ORIANE 2008, Cahiers Scientifiques du Transport 58*

The deregulation of rail freight has been considered, for long time, as a factor of safety reduction. This article aims to show that, for the moment, one cannot consider that deregulation of rail freight has a significant negative impact on safety in France. Following KJELLÉN (2000), we looked if it is possible to know the periodicity of extreme accidents in this sector.

### **Participation budgétaire et performance managériale : Lien non significatif et contingences**

*AFC 2009, forthcoming in Comptabilité Contrôle Audit 18(3)*

This paper is a combination of three meta-analyses to study the link between budgetary participation and managerial performance. It applies some propositions of the Potsdam international congress on meta-analysis in the field of management control. After an overview of the used methods of meta-analysis and a review of literature, three meta-analyses were realised on the link between budgetary participation and managerial performance. Particularly, we implemented the "best-evidence synthesis" recommended by Slavin (1995). This most relevant meta-analysis leads on the whole to conclude to a non significant impact of budgetary participation on managerial performance. Then, we additionally discuss the treatment of persistent heterogeneity, between the studies, in the results of the "best evidence synthesis". The presence of cultural and temporal contingencies could explain this persistent heterogeneity.

### **A best evidence synthesis on the link between budgetary participation and managerial performance**

*IAFA 2010, Journal of Applied Economic Sciences 2(12)*

Using the best evidence synthesis method (Slavin, 1995), we find out an accurate summary on the link between budgetary participation (BP) and managerial performance (MP). The use of selection criteria allowed to decrease the heterogeneity. Our results report the presence of the heterogeneity by cultural and industrial contingencies. American surveys reveal a significant positive link but suffer from heterogeneity of the sample. Under the sample homogeneity principle, Australian surveys reveal a non-significant negative link and only Taiwanese surveys reveal a positive and significant link. This last result has to encourage researchers to continue the study of publicly traded firms in the Taiwan Stock Exchange to study the causal link between the two variables with a Granger test and to study the evolution of this link over time in other countries.

### **Détection de fraudes et loi de Benford: quelques risques associés**

*Revue Française de Comptabilité 431*

After reviewing the *ex ante* appeal of Benford's law to detect fraud, the known limitations are introduced. Then, an example states that this statistical tool could not allow to make out the presence of accounting fraud for fashion good sales.

### **Press as a disciplinary governance mechanism**

*Finance Contrôle Stratégie (conditionally accepted)*

Frauds are high costs for firms. Their disclosure by press would improve their rates of return. We wondered how much the efficiency of the French press is as watchdog governance mechanism as and what the determinants are. To address these matters, we investigated their efficiency in the detection of frauds committed by firm, before an official authority did. We find that the French press can play an important role as watchdog but this role depends on its search for profit maximisation. Thus, Press selects the firms and the frauds on which it publishes articles.

### **Risque associé à l'utilisation de la loi de Benford pour détecter les fraudes dans le secteur de la mode**

ORIANE 2009, AFC 2010, submitted in *Comptabilité-Contrôle-Audit* and then *M@n@gement* (rejected after the first revision : outside the scope of these reviews)

*Objectives.* This paper aims to show that it's not always possible to detect fraud in sales volume with Benford's law. *Data.* I use video game console sales in volume in Japan (from April 1989), in United-States, France, Germany and United-Kingdom (from November 2000). *Study Design.* After a short review of literature and an introduction of my method, I tested the goodness-of-fit with Benford's law of the 56 weekly sale time series with chi-square statistics. Then, I present the bias and their significance. *Results.* These tests show the inadequacy of these time series with the Benford's Law, despite the quality of the data base. Thus, for video games hardware sales in volume, Benford's law may be ineffective to detect frauds.