Christophe HERRIAU

Associate Professor



Présentation

Chief Administrative Officer for Interdisciplinary Strategic Projects

Program director:

- Master Comptabilité-Contrôle-Audit
- Master CGAO, parcours Systèmes d'Information et Contrôle de Gestion
- Master CGAO, parcours Système d'Information et Contrôle de Gestion

My publication themes concern on the one hand management control and the integration of the human factor in its instrumentation, and on the other hand the link between strategy and management control. In this work, I have on several occasions used a qualitative research methodology, based on longitudinal cases of action research, monographs and discourse analysis.
The link between strategy and management control caught the authors' attention very early on. Through numerous crises, challenges and developments, the instrumental link between the control process and strategy has crystallized a significant amount of debate and changes in the measurement and steering instruments, particularly in order to take better account of three factors: greater sensitivity of tools to external constraints in strategic cost control; greater cross-functionality in the construction of tools, to integrate the consumption of costs and the creation of value for the client at the heart of processes; the development of a coherent control system which better integrates knowledge shared and multiplied;?In this context, my co-authors and myself were interested in various application areas (service economy, merger-acquisition, family transmission, ERP implementation) in the way management control could accompany strategic transitions.

> Laboratoire de recherche : CREM UMR CNRS 6211

Thèmes de recherche

Management control

Change

Strategy

Family transmission

Activités pédagogiques

Teaching

In English

- Strategic management
- Competitive analysis

In French

- Management control and strategy
- Management accounting
- Business Strategy
- Budgeting techniques

Other teaching activities

Member of the recruitment juries of the Institut de Formation des Cadres de Sante de Rennes et de Brest (Healthcare Executive Training Institute)

Administrative activities

- Co-director of the SICG (Information Systems and Management Control) master's degree in initial training and apprenticeship training (since 2012).
- In charge of the VAE in accounting at IGR-IAE (since June 2010), academic expert member of the DCG and DSCG admissibility commission at the DAVA (Dispositif Académique de Validation des Acquis), member of the DCG VAE juries, Rennes rectorate.
- Member of the recruitment juries of the Institut de Formation des Cadres de Sante de Rennes and Brest.
- Responsible for IGR-IAE relations with engineering schools from 2004 to 2010.
- Co-creator and co-director of the Master in Business Administration, in initial training, in apprenticeship, in continuing education from 2003 to 2010 and in initial training from 2010 to 2012.
- Co-creator and head of the online MBA (Partnership Lebanon), 2007-2008.
- Co-manager of the MSTCF and DU Audit et Gestion (DUAG) and in charge of the DECF of IRPEC from 2000 to 2003.