

Gervais THENET

Full Professor



Présentation

Program Director:

- [Licence 3 Gestion, parcours Comptabilité-Contrôle-Audit \(CCA\)](#)
- [Master CGAO, parcours Systèmes d'Information et Contrôle de Gestion](#)
- [Diplôme d'Université Contrôle de Gestion et Pilotage de la Performance \(CG2P\)](#)

Our individual activity is more specifically oriented towards studying the internal functioning of service companies. The work conducted in recent years has revealed that the very nature of the activity made the location of the source of value creation more opaque, and that the management control of service activities involves the perfect integration of the specificities of the sector. Translations of these specificities are clearly identified within the relevant information systems, whether in the banking, hospital or university sectors.

> **Laboratoire de recherche** : CREM UMR CNRS 6211

Recherche et entreprise

Scientific outreach

- Expert AERES Wave D (2010)
- Expert AERES White Program ANR (2012)
- Member of the reading committee of the journal Finance Contrôle Stratégie (FCS)

Adviser for an Accreditation to Supervise Research

Glémain Pascal, University of Rennes 2, October 2016

President of teacher recruitment chairs – Ministry of Agriculture

- Agrocampus Rennes (2004), president of the recruitment process for a Senior Lecturer in Management (Ensar)
- Agrocampus Rennes (2005), president of the recruitment process for Professor of Economics (Ensar), competitive examination equivalent to the Agrégation de l'Enseignement Supérieur.

Thèmes de recherche

Measurement of Service Business Performance

Data Envelopment Analysis (Dea)

Keywords: Management Control – Services – Performance – Dea Method

Activités pédagogiques

- Operational Risk, Budget Management
- Management Control
- Initial and Continuing Education: Accounting Information System
- Management Control, Benchmarking of Service Activities (Data Envelopment Analysis)

Other Administrative Responsibilities

Appointed member of the Board of Directors of IGR-IAE Rennes (since 2005)