# Lionel TOUCHAIS

Full Professor



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## Présentation

**Vice Dean of IGR-IAE**

My research focuses on two different directions. The first one concerns management control practices in specific sectors (export activity or entertainment sports) or in specific situations (organizational and strategic change). The second one addresses the quality of regulated and non-regulated financial information (APM: Alternative Performance Measures) and response strategies faced with new accounting rules.

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

> **Responsable pédagogique :**

- Master (1st year) in Business Administration

## Recherche et entreprise

– ANC (Accounting Standards Authority) research contract, Implementation and impacts of IFRS 15 on regular income resulting from contracts with clients : Euronext Paris (2018-19), project leader, other team members: C. Herriau and G. Lenormand, budget received: €10,470.

– Member of the scientific editorial committee of ACCRA (Audit Comptabilité Contrôle : Recherches appliquées).

– Reviewer and member of scientific committees: Banking & Finance Conference (ENCG Agadir and ESC Rennes, 2019), 3rd International Conference on Accounting and Finance (Danang, Vietnam 2017), Accounting Workshop (Nanterre 2019, Lyon, 2016), Journées des IAE (Rennes 2015).

– Reviewer: AFC congress and The Fifth International Conference on Economic and Business Management (Sanya, China 2020).

– Organization of the 4th “Accounting” workshop of the CCA Masters Association (Nanterre 2019).

– Member of the organizing committee of the 3rd conference on SMEs Financing and Governance (Nanterre 2017).

## Thèmes de recherche

Quality and determinants of regulated and non-regulated financial information (APM: Alternative Performance Measures)

Management control

Change

Response strategies towards new accounting rules

**Keywords**: Management Control, IFRS

## Activités pédagogiques

### Teaching:

- Doing research in the field of financial accounting
- Management control
- Consolidation
- IFRS

### Training through research

- Co-supervision of the doctoral thesis of Ms. Lan Phuong NGUYEN (with JL Viviani) on CSR information (defended in 2019).
- Co-supervision with G. Lenormand (UR1 – Eco sciences) of the PhD thesis of M. Hoang NGUYEN on the theme: “Three essays on the relationship between alternative performance measures and accounting information quality” (since February 2017).