Matthieu BELAROUCI

Associate Professor



Présentation

The subject of my research concerns the evaluation and deconstruction of operational performance using benchmarking methods, in particular the data envelopment method (DEA), for the explanation of the value of the creation process. The DEA method and productivity indications are tools focused on the evaluation and deconstruction of productivity. My first works focused on exploring the informational relevance of these indicators as a complement to accounting information for the financial valuation of companies. This work highlights that these indicators are useful complements to accounting information. Their usefulness is particularly reinforced when the accounting is deteriorated due to shocks in the operation of the company. In addition, the effect on the creation of shareholder value is differentiated according to the determinants of productivity, linked to the change in operating conditions or to the specific attributes and decisions of the firm.

My current thinking is moving towards a partnership perspective of the value created and the capacity of evaluation tools to jointly account for productive performance and transfers of value between stakeholders like surplus accounts. The advantage of this technique is to connect the performance evaluation system to the accounting system. Generally speaking, my work is characterized by the diversity of quantitative methodologies used (DEA, econometrics, stochastic frontiers, index theory, etc.).

> Laboratoire de recherche : CREM UMR CNRS 6211

> Responsable pédagogique :

- Master (2nd year) in Business Administration
- Master (1st year) in Business Administration

Thèmes de recherche

Finance