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RELEVANT EXPERIENCES

From December 2016 **Ecole de Management de Normandie (Le Havre)**

- *From January 2024* Associate professor in Finance
- *January 2022-December 2023* Associate professor in Finance – Director of the Grande Ecole Programme (PGE)
- *Aug 2021 – Jan 2022* Assistant professor in Finance – Academic Director of M2 in Audit and Finance (120 students) and M2 MSC Financial Data Management (25 students)
- *Jan 2021 – Aug 2021* Assistant professor in Finance – Head of Law, Finance and Control Department - Academic Director of M2 in Audit and Finance and M2 MSC Financial Data Management
- *Sep 2017 – Jan 2021* Assistant professor in Finance – Head of Law, Finance and Control Department - Academic Director of M2 in Audit and Finance and M2 MSC Financial Data Management
- *Dec 2016 - Sep 2017* Assistant professor in Finance – Academic Director of M2 in Audit and Finance

September 2014 – December 2016 **Deloitte Consulting (Paris)** – Director (in charge of the financial performance management offer for IT departments and costing for Financial Service Industry) and responsible for the relationships with Anaplan (software company).

Customers: Etablissement Français du Sang, Eurengo (Groupe GIAT), La Poste Réseau, SCOR, CNP assurances, Crédit Agricole.

January 2013 – August 2014 **Weave (Paris) – Consulting company (250 people)**

Director (in charge of the performance management offer).

ABC project for the IT department of Société Générale (bank):

- Definition of the model : hierarchies for frame of references, calculation rules
- SAP PCM implementation to calculate costs by customer (internal billing + monthly reporting) and application (total cost of ownership)

Customers: SNCF, Geodis, Société Générale, Vallourec, Yprema, Axa CS.

March 2006 – December 2012 **BearingPoint (La Défense). Management Consulting**

Senior Manager in the finance function. Responsible for the costing offer:

- elaboration of the methodology,
- commercial prospection (turnover: 2,35 M€ in 2010, 1,9 M€ in 2011), communication and marketing about the offer,
- relationships management with software vendors (SAP, SAS, MyABCM),
- management of the team competencies (ABC, SAP PCM, SAS ABM, MyABCM),
- project management (customer relationship management, team management, contract management).

Customers: SNCF, Société Générale, Crédit du Nord, DIRISI, Natixis, Réseau Ferré de France, Crédit Agricole, Sanofi, Armée de Terre, France Télécom, La Poste, Randstad.

- July 2004-March 2006* **SIDEL (Tetra Laval group) (Le Havre) (5000 people - 1,2 Md€ revenue)**
Senior Group Controller :
- Budget elaboration, cost control of the corporate division,
 - Monthly closing for the group,
 - Analysis and comments of the results of the group,
 - Preparation of synthesis for the board for mother company's headquarters,
 - Definition of the planning and estimates procedure for the group,
 - Project about the rules, tools and procedures on the human resources costs for the group,
 - Management fees calculation...
- October 1997- July 2004* **Arthur Andersen then BearingPoint after absorption (La Défense)**
 Consultant (manager) in controlling (finance and performance management).
 Management consulting projects on:
- *Activity-Based Costing* : ABC implementation (mapping of the activities, definition of costs objects), set up of costing software tools (SAS ABM and SAP PCM) and definition of KPIs for ABM,
 - *Implementation of cost management models*: definition of chart of accounts; cost-and-profit centres; management rules and roadmap for the tools to collect and compute data.
 - *Shared-Services on accounting functions*: process reengineering and procedure elaboration.
- January 1994- october 1997* **Hewlett-Packard (European-job-based in France with a lot of travels into Europe)**
 Implementation of an ABC model for the European part of the project (12 countries) for the *IT Maintenance (Customer Support)*. Coordination, consolidation of the results from several european countries, choice and management of the tool, training for the financial analysts.
- 1996* **France Télécom (Paris)**
 Consulting (during the implementation of a new accounting model): analysis and validation of the list of activities for the ABC model on the whole perimeter of FT (Activity-Based Costing).

Other short experiences or traineeships (definition of a methodology for the cost planning for machine installations for SNECMA, Cost Consolidation for Fromageries Bel, Market Study on electric motors for ABB (Aséa Brown Boveri), etc.).

Teaching experiences (part time) before EM Normandie:

- **IAE Caen** – (Oct 2001 – Dec 2004) –Management controlling courses for Master 2 students
- **E.S.C.P. (Ecole Supérieure de Commerce de Paris)** (June 1997- December 1999) Lecturer for the "Fundamentals of controlling" for students in first and second years and ABC seminars for exec education (ESCP Senior)
- **HEC Management** (January 1997 – December 2000) ABC seminar from Michel Lebas and for St-Gobain – Executive education)

EDUCATION

- 1997* **Doctorat (PhD) in Management.** Thesis on “*Activity-Based Costing in the service sector*» (CIFRE: thesis in the enterprise environment with a contract between Hewlett-Packard and I.R.G. (Institut de Recherche en Gestion) from PARIS XII university).
 Director: Pierre-Laurent BESCOS (E.S.C.P.)
- 1993* **D.E.A. de Sciences de Gestion,** PARIS XII university - HEC - ESCP.
- 1992* **Master in Science of Management (M.S.G.),** PARIS XIII university.
- 1990* **DUT Commercial Technics,** IUT de Saint-Denis
- 1988* **Baccalauréat B (economy)**

OTHER COMPETENCIES

French (mother tong), English (TOEIC 840), Spanish (scholarly);

Good level for tools (Excel, Word, Power Point, Access, TM1, Anaplan, costing tools: SAS ABM, SAP PCM and MyABCM).

COURSES

Current: Contrôle de gestion (comptabilité analytique, budget, tableaux de bord), Gestion de projet agile, Agile Project Management (in English), Contrôle interne, Conseil en finance digitale, Gestion / analyse financière, Méthodologie de la recherche

Possible: comptabilité générale, business plan, gérer une mission de conseil, contrôle de gestion sociale, contrôle de gestion informatique

PUBLICATIONS

- *Academic articles*

- Jarboui, Anis; Chakroun Ghorbel Rania; Lacombe, Isabelle; Akrouf, Zied (forthcoming), 'Does asymmetric cost behavior differ between categories and country groups A cross-countries comparative analysis', *Int. J. of Business and Emerging Markets*, ABS 1
- Kouaib, A, Lacombe, I & Jarboui, A (2023), 'Investment deviation from the optimal path: Does the examination of audit quality services matter? A French Study', *Journal of Financial Reporting and Accounting*. ABS : 1.
- Kheireddine, H, Lacombe, I & Jarboui, Anis (2024), 'The trilogy in sustainability of environmental performance, assurance quality and firm value', *Sustainability Accounting, Management and Policy Journal*, Vol. 15 No. 2, pp. 482-519. FNEGE : 3 ; ABS : 2. <https://doi.org/10.1108/SAMPJ-07-2022-0352>
- Kheireddine, H, Lacombe, I & Jarboui, A (2023), 'The Moderating Effect of Environmental Performance on the Relationship between Sustainability Assurance Quality and Firm Value: A Simultaneous Equations Approach', *Benchmarking: an international journal*. Vol. ahead-of-print no. ahead-of-print, pp 1-33- ABS : 1. <https://www.emerald.com/insight/1463-5771.htm>
- Lacombe, I. and Jarboui, A. (2023), "Governance and management of digital transformation projects: an exploratory approach in the financial sector", *International Journal of Innovation Science*, Vol. 15 No. 4, pp. 611-635, ABS 1. <https://doi.org/10.1108/IJIS-02-2022-0034>
- Lacombe, I, Amari, M, Mouakhar, K & Jarboui, A (2022), 'Digital Business Strategy maturity, financial development and income inequality: empirical evidence from a panel of 149 countries', *Management International-Mi*, 26(4), p. 1-28. CNRS : 3 ; FNEGE : 2 ; HCERES : A ; ABS : 3. <https://doi.org/10.7202/1092165ar>
- Mnif, E, Lacombe, I & Jarboui, A (2021), 'Users' perception towards Bitcoin Green with big data analytics', *Society and Business Review*, vol. 16, n. 4, pp. 592-615. FNEGE : 4 ; ABS : 2 ; HCERES : C., <https://doi.org/10.1108/SBR-02-2021-0016>
- Lacombe, I (2020), 'La difficile articulation du pilotage des territoires dans le secteur public', *Management & Avenir*, n°118, pp. 15-36. CNRS : 4 ; FNEGE : 3 ; HCERES : B ; DOI: <https://doi.org/10.3917/mav.118.0015>
- Lacombe I. (2018), 'La nécessaire adaptation des modèles de coûts des directions des systèmes d'information', *Gérer & Comprendre*, no. 133, pp.25-39, CNRS: 4; FNEGE: 3; HCERES: B ; <https://doi.org/10.3917/geco1.133.0025>

- **Articles in progress**

- LACOMBE, Isabelle; CHOUAIBI, Salim; CHOUAIBI, Jamel; JARBOUI, Anis (major revisions), Exploring the impact of financial transparency on corporate innovation: evidence from continental Europe and the UK, *Benchmarking: an international journal*, ABS 1
- LACOMBE Isabelle, Le nuage cache-t-il les coûts informatiques. Systèmes d'information and management.

Colloquium:

- Lacombe I. ; Valentin F. (2024), 'Pourquoi le numérique responsable doit devenir une priorité pour les financiers ? Etude exploratoire au sein d'entreprises françaises? ', association information & Management (AIM) colloquium, May 28, 2024, Montpellier - La Grande Motte, France.
- Lacombe I. (2023), 'Le nuage cache-t-il les coûts informatiques ? ', association information & Management (AIM) colloquium, May 31, 2023, Dijon, France.
- Lacombe I. (2019), 'Le nuage cache-t-il les coûts informatiques ? ', Digital, Innovation, Entrepreneurship and Financing colloquium, December 2-3, 2019, Valencia, Spain.
- Lacombe, I (2018), 'Comment le contrôle de gestion d'une organisation publique peut-il prendre en compte les spécificités du territoire', 55ème colloque de l'Association de Science Régionale de Langue Française (ASRDLF), Caen, France, 4-6 juillet
- Lacombe, I (2017), 'Le pilotage financier d'une Direction des systèmes d'informations et le besoin de transparence dans un contexte de mise en commun des investissements ', 4ème Colloque International en Economie, Finance, Comptabilité et Transparence, Hammamet, Tunisie, 7-9 mai

- **Professional Articles:**

- Lacombe I. (March 2014), <http://ristretto.weave.eu/2014/03/17/pilotage-financier-de-lit/> : le rôle du contrôle de gestion dans les plans de performance SI
- Lacombe I. (Feb. 1998), "L'application de l'ABC-ABM au domaine des services - Le cas de la maintenance informatique chez Hewlett-Packard". *Revue Française de Comptabilité*.
- Tcheng H., Lacombe I. (jul. 2000) "Comment l'ABC-ABM s'inscrit-il dans la nouvelle économie ?" - *Echanges (DFCG)*.

• **Contribution for books (chapters):**

- Commissariat Général du Plan (1997), (Groupe leader: Jacques Barraux), Entreprise et performance globale - Outils, évaluation, pilotage, *Economica*, 256 p.
- Steve Player and Carol Cobble (1999), Cornerstones of decision making - Profiles of enterprise ABM, Oakhill Press, 267 p.
- Steve Player (1999), Arthur Andersen's Global Lessons in Activity-Based Management, John Wiley & sons.
- Tom Groot, Kari Lukka (2000), Case Studies in Management Accounting, Financial Times/Prentice Hall.