



Adel BELDI

Ph.D. in Management

Associate Professor, Accounting

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EDUCATION

- 2016** HDR, Management Sciences, Audit and Control, Faculté Jean Monnet, University Paris Sud, France
- 2004** Ph.D. in Management, University of Paris Sud-XI, France
- 2000** Master in Accounting and Control, University of Paris Dauphine, France
- 2000** MBA in « Management des entreprises de réseaux », Ecole Nationale Supérieure des PTT (ENSPTT), France

RESEARCH INTERESTS

Audit and Control, Corporate governance

PROFESSIONAL EXPERIENCE

ACADEMIC:

- 2015 - Present** Associate Professor of Accounting, IÉSEG School of Management, France
- 2010 - Present** Assistant professor in accounting, IÉSEG School of Management, Lille, France
- 2005 - 2010** Assistant professor in accounting, Groupe ESC Chambéry, Chambéry, France
- 2003 - 2005** Teaching and Research Assistant, Faculté Jean Monnet, University Paris Sud, Sceaux, France

COURSES TAUGHT

- Gouvernance et gestion des risques, Grande école (master cycle)
- Global performance management, Grande école (master cycle)
- Financial and non financial reporting, Grande école (master cycle)
- Comptabilité financière approfondie, Grande école (master cycle)
- Bachelor business game, Grande école (bachelor cycle)
- Business game, Grande école (master cycle)

- Comptabilité générale et financière, Grande école (bachelor cycle)
- Contrôle de gestion approfondi, Grande école (master cycle)
- Mission contrôle de gestion, Grande école (bachelor cycle)

INTELLECTUAL CONTRIBUTIONS

Papers in refereed journals

Published

- Bouten L., Bayle-Cordier J., Beldi A., Compernelle T., (2024), Boards and CSR: exploring the individual perceptions of non-executive directors, *Accounting Forum*, 48(4), pp. 567-593
- Guermazi H., Damak-Ayadi S., Beldi A., (2024), The determinants of voluntary relational liabilities: empirical evidence, *Corporate Communications: An International Journal*, 29(5), pp. 670-691
- Damak-Ayadi S., Guermazi H., Beldi A., (2022), The Stock Market Reaction to Securities Class Action Filings, *International Journal of Economics and Financial Issues*, 12(6), pp. 127-132
- Beldi A., Karmeni K., (2019), The antecedents of franchisee performance: an explanation based on control mechanisms, *Revue management & avenir*, 113(7), pp. 63-82
- Karmeni K., De la Villarmois O., Beldi A., (2018), Impact of control on innovation: The case of franchising, *Management Decision*, 56(7), pp. 1485-1505
- Beldi A., Damak-Ayadi S., Eleuch A., (2014), La divulgation volontaire sur le capital intellectuel : cas des entreprises familiales et non familiales en France, *Revue de l'Entrepreneuriat*, 13(3), pp. 99-121
- Khedhaouria A., Beldi A., (2014), Perceived enjoyment and the effect of gender on continuance intention for Mobile Internet Services, *International Journal of Technology and Human Interaction*, 10(2), pp. 1-20
- Khedhaouria A., Beldi A., Belbaly N., (2013), The moderating effect of gender on continuance intention for mobile Internet services, *Systèmes d'Information et Management*, 3(18), pp. 117-137
- Cheffi W., Beldi A., (2012), Analysis of managers' use of management accounting, *International Journal of Business*, 17(2), pp. 113-125
- Azan W., Beldi A., (2010), De la cybernétique à la théorie de la human agency: vers un management des SI centré sur les utilisateurs, *Management & Avenir*, 9(39), pp. 192-212
- Beldi A., Chastenot E., Dupuis J., Talfi M., (2010), Pertinence des méthodes d'évaluation financière des marques: une étude empirique au niveau international, *Revue Française de Gestion*, 8(207), pp. 153-168
- Beldi A., Cheffi W., Dey P., (2010), Managing Customer Relationship Management Projects: The Case of a Large French Telecommunications Company, *International Journal of Project Management*, 28(4), pp. 339-351
- Cheffi W., Rao A., Beldi A., (2010), Designing a Performance Measurement System: Accountants and Managers Diverge, *Management Accounting Quarterly*, 11(3), pp. 8-21
- Azan W., Beldi A., (2009), Apport de la théorie de l'action humaine à la compréhension des usages des systèmes d'information, *Systèmes d'Information et Management*, 14(3), pp. 79-107
- Gumb B., Dejean E., Beldi A., (2009), Performance et pôles de compétitivité: une revue de littérature, *Revue Française de Gestion Industrielle*, 28(3), pp. 55-79

Forthcoming

- Beldi A., Karmeni K., Saadi T., (2024), Exploring the performance effects of digitalisation: a measurement tool based on the sustainability balanced scorecard framework, *Technology Analysis and Strategic Management*, xx(xx), pp. 1-14

Papers in non-refereed journals

Published

Beldi A., Wilfrid A., (2013), The Contribution of Social Theories to Information System Research, *International Journal of Auditing Technology*, 1(2), pp. 131-142

Communications in refereed conferences

International

Beldi A., Karmeni K., (2024), *The role of performance measurement systems diversity in sustainability performance: An analysis based on the moderating effect of digitalisation* Congrès de l'Association Francophone de la Comptabilité (AFC), Dijon, France

Beldi A., Kermani K., Saadi T., (2023), *Digitalization effects on organizational performance: An exploratory study* Association Francophone de Comptabilité (AFC), Lyon, France

Beldi A., Guerhazi H., Damak-Ayadi S., (2022), *An Analysis of the Determinants of Voluntary Relational Liabilities* Journée de recherche Association Française de Comptabilité (AFC) "Information extra-financière relative aux immatériels", Nice, France

Beldi A., Ben Amor D., Damak-Ayadi S., (2021), *International Public Sector Accounting Standards (IPSAS) adoption and country's creditworthiness risk: An empirical study* European Accounting Association Congress, Virtual, Romania

Beldi A., Damak-Ayadi S., Guerhazi-Smaoui H., (2017), *Les déterminants de la divulgation de mauvaises informations sur le capital relationnel* 38^{ème} Congrès de l'Association Francophone de Comptabilité (AFC), Poitiers, France

Beldi A., Kermani K., (2017), *Relationships between management control mechanisms and franchisees' performance*, 38^{ème} Congrès de l'Association Francophone de comptabilité (AFC), Poitiers, France

Beldi A., Karmani K., De la Villarmois O., Mansouri F., (2015), *The relationship between control and innovation: An explanation based on knowledge creation* 38th European Accounting Association Annual Congress, Glasgow, United Kingdom

Bouten L., Bayle-Cordier J., Beldi A., (2015), *On the influence of non-executive directors on the CSR disclosure policy* 10th CSEAR Spain Conference, Seville, Spain

Karmeni K., de La Villarmois O., Beldi A., Mansouri F., (2015), *Managing innovation based on socialization: The case of franchise networks* 24th Congress IAE France , Rennes, France

Karmeni K., de La Villarmois O., Beldi A., Mansouri F., (2015), *Managing innovation based on socialization: The case of franchise networks* European Group for Organizational Studies , Athens, Greece

Karmeni K., de La Villarmois O., Beldi A., Mansouri F., (2015), *The relationship between control and innovation: An explanation based on knowledge creation* European Accounting Association , Glasgow, United Kingdom

Beldi A., Damak-Ayadi S., (2014), *Intellectual capital disclosure and corporate governance structure in French family firms* EURAM, Valencia, Spain

Beldi A., Miloud T., (2012), *Value relevance of brand value estimates: differences between countries* 10th Annual International Conference on Business: Accounting, Finance, Management & Marketing, Athens, Greece

Azan W., Beldi A., (2011), *From cybernetics to the theory of human agency: towards userfocused IS management* 17th Americas Conference on Information Systems (AMCIS), Detroit, USA

Azan W., Beldi A., (2011), *Social Sciences theories and MIS: towards user-focused IS management* 17th Americas Conference on Information Systems (AMCIS), Detroit, USA

Cheffi W., Beldi A., (2011), *Analysis of managers' use of management accounting* 6th International Finance Conference, Hammamet, Tunisia

Beldi A., Fustec A., Dupuis J., (2010), *Measuring and managing human capital: an empirical study in SME* Intellectual Capital & Extra-Financial Information, Catania, Italy

Other conference and seminar presentations

International

Karmani K., Beldi A., De la Villaremois O., (2016), "*Mediating the effect of knowledge creation in the relationship between control and innovation: the case of franchise networks*", Research Accounting Day, Gent, Belgium

Goulet C., de La Pallière N., Beldi A., (2015), *La participation du capital-investisseurs dans les sociétés franchisantes: une étude exploratoire* 36ème Congrès de l'Association Francophone de Comptabilité, May 2015, Toulouse, France

Beldi A., (2013), *Disclosure of intellectual capital: The case of French family firms* European Accounting Association Conference, Paris, France

National

Beldi A., Chastenet W., Dupuis J., Talfi M., (2010), *Pertinence des méthodes d'évaluation financière des marques: une étude empirique au niveau international* Journée sur le capital immatériel, Montpellier, France

Beldi A., Miloud T., (2010), *L'évaluation des frais de recherche et développement: quelle approche dans le cas d'une start-up?* Congrès de l'Association Francophone de Comptabilité, Nice, France

Books

Published

Beldi A., (2014), *Processus d'implémentation d'un PGI (ERP) et conduite du changement*, 978-3-84416-2628, Presses Académiques Francophones, Sarrebruck, 348 pages

Roussel-Sargis C., Beldi A., Butin G., Lacroix E., (2014), *Comptabilité générale : Principes et applications*, 978-2-3260-00385-3, Pearson France, Paris, 282 pages

Chapters in books

Published

Beldi A., Khedhaouria A., (2017), *Continuance Use Intention of Mobile Internet Services: Does Gender Matter?*, in: IGI Global(Eds.), *Research Paradigms and Contemporary Perspectives on Human- Technology Interaction*, 978-1-5225-1868-6, IGI Global/Information Science Reference, Hershey, PA, chapter 10, pp. 212-234

Karmeni K., de La Villarmois O., Beldi A., Mansouri F., (2016), *Une explication de l'impact positif du contrôle social sur l'innovation : une étude fondée sur l'analyse de l'effet de médiation*, in: Abdelkader Djeflat(Eds.), *L'Intégration des connaissances et l'innovation dans les pays du sud*, 978-2-343-08300-1, L'Harmattan, Paris, pp. 197-222

Beldi A., (2012), *CRM implementation: the management of a Technochange in a French telecommunications company*, in: Stavros, A.V(Eds.), *Advances in Communications and Media Research*, 978-1-61324-794-5, Nova Science Publishers, New York, NY, chapter 9, pp. 219-230

Case studies

Beldi A., Rekik S., (2022), • *The dilemma of growth and capital structure decisions: the case of the EMOVA group*, *The Case Centre*, case study 122-0018-1, teaching note 122-0018-8, teaching note supplement 122-0018-8B

Beldi A., Miloud T., (2011), *Motobyke: Evaluation d'un Projet de Recherche & Développement: (VAN, approche 'Monte-Carlo')*, *CCMP Centrale de Cas et de Médias Pédagogiques*, case study F0502, teaching note F0502

Research reports

Beldi A., Joliet R., Goulet C., De la Pallière N., (2015), *Etude de la variabilité des structures capitalistiques franchisantes, incidences sur la gouvernance des réseaux de franchise*, Fédération Française de la Franchise (FFF), 174 pages

PROFESSIONAL MEMBERSHIPS

2010 Lille Economie et Management (LEM-CNRS), France

2006 European Accounting Association (EAA)

EDITORIAL ACTIVITY

Member of the editorial board of an academic journal

2013 International Journal of Auditing Technology

PROFESSIONAL SERVICE

Reviewer/Reading committee member in an academic conference

2008 Association Information & Management

RESEARCH ACTIVITIES

COMMITTEE CHAIR

Participation in a professional advisory board

2012 Professional Advisory Board in Audit and Control, France

Supervision of Ph.D. Thesis:

2018 Co-director, Divulgateion d'informations négatives sur le capital intellectuel : Déterminants et impacts, IHEC Carthage, Tunisie