



**Lies BOUTEN**

**Ph.D. in Applied Economics**

**Full Professor, Accounting**

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## **EDUCATION**

- 2011** Ph.D. in Applied Economics, Ghent University, Belgium
- 2006** Master in Management For Public Organizations, Ghent University, Belgium
- 2005** Master, Economy, Economics, Ghent University, Belgium

## **PROFESSIONAL CERTIFICATION**

- 2008** Specific Teacher Training Program, CVO VIVO Kortrijk

## **RESEARCH INTERESTS**

Social and environmental accounting

## **PROFESSIONAL EXPERIENCE**

### **ACADEMIC:**

- 2007 - 2011** PhD student, Ghent University, Ghent, Belgium
- 2006 - 2007** Teaching and Research Assistant, Ghent University, Ghent, Belgium

## **COURSES TAUGHT**

- Auditing, managing and reporting for esg
- Sustainability reporting and assurance
- Corporate financial and non-financial reporting
- Audit and control research seminar, Grande ecole (master cycle)
- Controlling & auditing corporate social responsibility, Grande ecole (master cycle)
- Financial analysis, Grande ecole (bachelor cycle)

- Research techniques 1, Grande ecole (master cycle)
- Research techniques 2, Grande ecole (master cycle)
- Advanced financial accounting

## INTELLECTUAL CONTRIBUTIONS

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### Papers in refereed journals

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#### 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
- Korca B., Costa E., Bouten L., (2023), Disentangling the Concept of Comparability in Sustainability Reporting, *Sustainability Accounting, Management and Policy Journal*, 14(4), pp. 815-851
- Bouten L., Hoozée S., (2022), Hybridity in a hotel chain: designing a package of controls to sustain a hybrid mission, *Accounting, Auditing & Accountability Journal*, 35(8), pp. 1862-1991
- Everaert P., Bouten L., Baele A., (2019), CSR website disclosure: the influence of the upper echelons, *Accounting, Auditing & Accountability Journal*, 32(2), pp. 421-455
- Bouten L., Hoozée S., (2016), Let's do it safely: how Altrad Balliauw configured a package of control systems, *Journal of Cleaner Production*, 136(part A), pp. 172-180
- Bouten L., Everaert P., (2015), Social and environmental reporting in Belgium: pour vivre heureux, vivons cachés , *Critical Perspectives on Accounting*, 33, pp. 24-43
- Bouten L., Hoozée S., (2015), Challenges in Sustainability and Integrated Reporting, *Issues in Accounting Education*, 30(4), pp. 373-381
- Bouten L., Hoozée S., (2013), On the interplay between environmental reporting and management accounting change, *Management Accounting Research*, 24(4), pp. 333-348
- Bouten L., Everaert P., (2012), CSR reporting in Belgium (MVO-rapportering in België), *Accountancy & Bedrijfskunde*, 32(2), pp. 26-36
- Bouten L., Everaert P., Roberts R., (2012), How a Two-Step Approach Discloses Different Determinants of Voluntary Social and Environmental Reporting, *Journal of Business Finance and Accounting*, 39(5&6), pp. 567-605
- Bouten L., Everaert P., Van Liedekerke L., De Moor L., Christiaens J., (2011), Corporate Social Responsibility: A comprehensive picture?, *Accounting Forum*, 35(3), pp. 187-201

#### Forthcoming

- Bouten L., Hoozée S., (2024), How sustainability assurance work gets done: assurors' sensemaking, socialization and interactions with clients, *Accounting, Auditing & Accountability Journal*, NA(NA), pp. NA
- Gulko N., Barber K., Bouten L., Churyk N., Everaert P., Gordon E., Kawor S., Lento C., McGuigan N., Middelberg S., Mintah E., Muthaiyah S., Sahoo S., Sarwar M., Uwuigbe O., Withanage N., (2024), Let the students be heard - student voices on teaching excellence awards, *Studies in Higher Education*, NA(NA), pp. NA

### Communications in refereed conferences

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#### International

- Beuselinck C., Bouten L., (2022), *What makes a country a TCFD-supportive jurisdiction?* AFC 2022 Annual Conference, Bordeaux, France
- Beuselinck C., Bouten L., (2022), *What makes a country a TCFD-supportive jurisdiction?* European Accounting Association, 2022 Annual Conference, Bergen, Norway

- Bouten L., Hoozée S., (2021), *Designing controls to manage tensions in multi-objective organizations: a case study in a hotel chain* EAA 2021 Virtual Congress, Brussels, Belgium
- Bouten L., HOOZEE S., Lievens J., (2020), *Designing controls to manage tensions in multi-objective organizations: a case study in a hotel chain* EAA Annual Congress, Bucharest, Romania
- Bouten L., Hoozée S., (2019), *Sustainability assurance: unpacking how auditors use a toolkit to get the work done* CSEAR, St.Andrews, United Kingdom
- Bouten L., Lievens J., Hoozée S., (2019), *Designing management control packages in pluralistic contexts: a case study in a hotel chain* 11th Management Control Research Conference, London, United Kingdom
- Bouten L., Lievens J., Hoozée S., (2019), *Designing management control packages in pluralistic contexts: a case study in a hotel chain* CSEAR, St.Andrews, United Kingdom
- Bouten L., Lievens J., Hoozée S., (2019), *The role of sustainability assurance legislation and assurance scope: a survey-based experiment* CSEAR, St. Andrews, United Kingdom
- Bouten L., Cho C., Michelon G., Roberts R., (2018), *“CSR performance proxies in large-sample studies: ‘umbrella advocates’, construct clarity, and the ‘validity police’”* Gronen Reading Group, Amsterdam, Netherlands
- Bouten L., Goethals F., (2018), *On the role of the Registered Cash Register as a material carrier of the emerging “entrepreneurial” logic in the Belgian restaurant sector.* International Congress on Social and Environmental Accounting (CSEAR), St.Andrews, United Kingdom
- Bouten L., Antioco M., Coussement K., Hoozée S., (2017), *Can CSR rating providers unveil impression management?* International Congress on Social and Environmental Accounting Research (CSEAR), St. Andrews, United Kingdom
- Bouten L., Hoozee S., (2017), *Making sustainability things auditable: twisting old dance moves into a new choreography* European Accounting Association Conference, Valencia, Spain
- Antioco M., Bouten L., Coussement K., Hoozee S., (2016), *Impression Management in CSR-related Press Releases: an Empirical Investigation Based Upon Textual Characteristics* The 6th CSEAR North America Conference, Illinois, USA
- Bayle-Cordier J., Beldi A., Bouten L., (2016), *On the influence of Non-Executive Directors on CSR Disclosure Policy* CSEAR North America, Normal, USA
- Bouten L., Hoozée S., (2016), *Making sustainability things auditable: on the liaising role of the internal auditor* International Congress on Social and Environmental Accounting Research, St.Andrews, 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
- Bouten L., Hoozée S., (2015), *On the role of accountants in the CSR assurance process* CSEAR France, Paris, France
- Bouten L., Hoozée S., (2015), *The changing role of internal audit in the CSR assurance process* International Congress on Social and Environmental Accounting Research, London, United Kingdom
- Baele A., Everaert P., Bouten L., (2014), *CSR disclosures: Do CEOs matter?* EAA Annual Congress, Tallinn, Estonia
- Bouten L., Baele A., Everaert P., (2014), *CSR disclosures: do CEO's matter?* International Congress on Social and Environmental Accounting Research, St. Andrews, United Kingdom
- Bouten L., Cho C., Michelon G., Roberts R., (2014), *Does the choice of CSR performance rating provider matter?* EAA Annual Congress, Tallinn, Estonia
- Bouten L., Cho C., Michelon G., Roberts R., (2014), *Does the Choice of CSR Performance Ratings Provider Matter?* British Accounting and Finance Association Conference, London, United Kingdom
- Bouten L., Cho C., Michelon G., Roberts R., (2014), *Does the Choice of CSR Performance Ratings Provider Matter?* International Congress on Social and Environmental Accounting Research, St. Andrews, United Kingdom
- Bouten L., Hoozée S., (2014), *Challenges in integrating environmental and financial reporting* EAA Annual Congress, Tallinn, Estonia
- Bouten L., Hoozée S., (2014), *Let's do it safely: how Altrad Balliauw developed incentives tailored to the lowest organizational levels* Environmental and Sustainability Management Accounting Network Conference, Rotterdam, Netherlands

Bouten L., Hoozée S., (2014), *On the role of accountants in the sustainability assurance process* International Congress on Social and Environmental Accounting Research, St. Andrews, United Kingdom

Bouten L., Everaert P., (2013), *CSR Reporting in Belgium: Pour vivre heureux, vivons cachés* CSEAR France, Montpellier, France

Bouten L., Roberts R., (2013), *Does the choice of CSR performance ratings provider matter? Investigating the use of ASSET4, MSCI ESG and Sustainalytics measures in CSR accounting research* International Congress on Social and Environmental Accounting Research, St. Andrews, United Kingdom

Bouten L., (2012), *CSR Reporting in Belgium: Pour vivre heureux, vivons cachés* EAA Annual Congress, Ljubljana, Slovenia

Bouten L., Hoozée S., (2012), *Exploring the interface between environmental reporting and management accounting* EAA annual congress, Ljubljana, Slovenia

Bouten L., Hoozée S., (2012), *Exploring the interface between environmental reporting and management accounting* International Congress on Social and Environmental Accounting Research, St. Andrews, United Kingdom

Bouten L., Hoozée S., (2012), *Exploring the interface between environmental reporting and management accounting* Manufacturing Accounting Research Conference, Helsinki, Finland

Bouten L., Hoozée S., (2012), *Exploring the interface between environmental reporting and management* EAA Annual Congress, Ljubljana, Slovenia

Bouten L., (2011), *CSR reporting: The mastery of the internal dynamics* International Congress on Social and Environmental Accounting Research, St. Andrews, United Kingdom

Bouten L., Hoozée S., (2011), *Exploring the interface between environmental reporting and management accounting* International Congress on Social and Environmental Accounting, St. Andrews, United Kingdom

Bouten L., Everaert P., (2010), *Motivations behind (non)disclosure of CSR information in Belgium* International Congress on Social and Environmental Accounting Research, St. Andrews, United Kingdom

Bouten L., Everaert P., (2010), *Determinants of Voluntary Social and Environmental Disclosure* North American Congress on Social and Environmental Accounting, Orlando, USA

Bouten L., Everaert P., Van Liedekerke L., De Moor L., Christiaens J., (2010), *Corporate Social Responsibility Reporting: A Comprehensive Picture?* Annual Conference of the European Business Ethics Network, Trento, Italy

Bouten L., Everaert P., (2009), *Determinants of Social and Environmental Disclosures: A research note* EAA Annual Congress, Tampere, Finland

Bouten L., Everaert P., (2009), *Determinants of Voluntary Social and Environmental Disclosures: A research note* International Congress on Social and Environmental Accounting Research, St. Andrews, United Kingdom

## **National**

Bouten L., Cho C., Michelon G., Roberts R., (2016), *Does the choice of CSR rating provider matter?* 37th congrès de l'AFC (Association Francophone de Comptabilité), Clermont-Ferrand, France

Bouten L., Hoozée S., (2011), *Exploring the interface between environmental reporting and management accounting* Belgian Research Day in Accounting, Hasselt, Belgium

Hoozée S., Bouten L., (2011), *Exploring the interface between environmental reporting and management accounting* Research Seminar in Accounting, Auditing, Management Accounting and Control, Hasselt, Belgium

## **Other conference and seminar presentations**

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### **International**

Bouten L., Hoozée S., (2012), *Exploring the interface between environmental reporting and management accounting* Accounting and Finance Section Seminar, Cardiff, United Kingdom

Hoozée S., Bouten L., (2011), *Exploring the interface between environmental reporting and management accounting* Accounting and Management Control Seminar, Jouy en Josas, France

## **National**

AMBALAVANAN D. D., Bouten L., de Bakker F., (2024), *Role of consultants in staging corporate sustainability risks and framing expectations for the role of Chief Financial Officers* LEM - Salle des Conférences, SH2 – Cité Scientifique, Lille, France

Bouten L., Hoozée S., (2021), *Designing controls to manage tensions in hybrid organizations: insights from a hotel chain* JSIAR (Tampere, Turku), Tampere-Turku, Finland

Bouten L., Cho C., Michelon G., Roberts R., (2015), *Does the choice of CSR rating provider matter?* Amsterdam Business School, Amsterdam, Netherlands

## **Chapters in books**

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### **Published**

Bouten L., Hoozée S., (2020), *Designing eco-controls for multi-objective organizations*, in: Bebbington, J., Larrinaga, C., O'Dwyer, B. and Thomson, I.(Eds.), *Routledge handbook of environmental accounting and reporting*, 978-0-367-15233-8, Routledge, London, chapter 14, pp. 194-206

### **Forthcoming**

Bouten L., Michelon G., Roberts R. W., (2024), *The Challenge of Measuring CSR Performance*, in: Magnan, M. and Michelon, G.(Eds.), *Handbook on Corporate Governance and Corporate Social Responsibility*, 978 1 80220 876 4, Edward Elgar Publishing, Cheltenham, chapter 6, pp. 68-81

## **Case studies**

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Bouten L., Van der Meulen S., (2019), *Merger Ahold & Delhaize: Better Together*, *The Case Centre*, case study 119-0059-1 , teaching note 119-0059-8 , teaching note supplement 119-0059-1B

Goethals F., Bouten L., (2016), *Paying under the table in the restaurant sector - an application of the Protection Motivation Theory*, *The Case Centre*, case study 916-0018-1, teaching note 916-0018-8

## **PROFESSIONAL MEMBERSHIPS**

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CSEAR

EAA

## **EDITORIAL ACTIVITY**

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### **Editor in an academic journal**

**2018 - 2021** Co-editor Review Section Social and Environmental Accountability Journal

### **Member of the editorial board of an academic journal**

**2018** Accounting Forum

**2015** Accounting and the public interest

**2015** Social and Environmental Accountability Journal

Accounting, Auditing & Accountability Journal, Australia

## **PROFESSIONAL SERVICE**

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### **Member of a professional working group**

**2013** Member of the Jury of the Award of the Best Belgian Sustainability report

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### **Member of the organizing committee of an academic conference**

- 2022** 32nd International Congress on Social and Environmental Accounting Research, United Kingdom
- 2017 - 2020** International Congress on Social and Environmental Accounting Research (CSEAR) 2018-2019-2020, United Kingdom
- 33rd International Congress on Social and Environmental Accounting Research
- 34th International Congress on Social and Environmental Accounting Research (27–29 August 2024)

### **Member of the scientific committee of an academic conference**

- 2019 - 2020** European Accounting Association conference, Romania
- 2017 - 2018** European Accounting Association conference, Italy
- 2017 - 2018** CSEAR North America, Canada
- 2017** Business and Society Research Seminar 2017
- 2016** CSR Research Days 2016
- 2015 - 2016** EAA (European Accounting Conference) Annual Congress
- 2015** CSEAR France
- 2014** CSEAR Italy, Italy
- CSEAR France 2021, France
- EAA 2021 Virtual Congress, Belgium
- Business & Society Research Seminar 2021, Belgium
- CSEAR France
- EAA 2022 Bergen, Norway

### **Panelist in an academic conference**

- EAA Congress - Symposium 5 Accounting for Climate Change: Opportunities for management accounting, Norway
- Faculty Member of the 8th CSEAR Emerging Scholars Colloquium

### **Presentation in a seminar**

- 2015** Research Seminar UvA
- 2013** Research Seminar Amsterdam, Netherlands
- University of Bristol's accounting seminar series
- research seminars for Durham's Ethical Finance, Accountability and Governance centre

## RESEARCH ACTIVITIES

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### COMMITTEE CHAIR

#### Contribution to an international academic partnership

**2015** Academic Coordinator of the Partnership with Loyola (Chennai), IÉSEG School of Management, France

#### Supervision of Ph.D. Thesis:

**2029** Co-director, Evaluation et gestion de l'impact social et environnemental : tensions, défis et opportunités, IÉSEG School of Management

**2026** Co-director, Accounting for Social Value in Organizational Hybrids, Ghent University

**2026** Co-director, "Sustainability development in the finance function" with a focus on Chief Financial Officers, IÉSEG School of Management