



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

Papers in refereed journals

Published

- Bouten L., Hoozée S., (2025), How sustainability assurance work gets done: assurors' sensemaking, socialization and interactions with clients, *Accounting, Auditing & Accountability Journal*, 38(1), pp. 143-173
- Bouten L., Bayle-Cordier J., Beldi A., Compennolle 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

- 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

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

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

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

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

CSEAR

EAA

EDITORIAL ACTIVITY

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 Social and Environmental Accountability Journal

2015 Accounting and the public interest

Accounting, Auditing & Accountability Journal, Australia

PROFESSIONAL SERVICE

Member of a professional working group

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

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

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