

> Thursday, January 20<sup>th</sup>, 2022

14:30 - 16:00

ACCOUNTING

**RESEARCH  
SEMINAR**



EMPOWERING CHANGEMAKERS FOR A BETTER SOCIETY

**“EVOLUTION OF THE CFOs ROLES ALONG WITH THE  
FINANCIALIZATION OF ORGANIZATIONS”  
BY NICOLAS BERLAND – UNIVERSITÉ PARIS DAUPHINE**



**ABSTRACT**

This paper highlights the changes of the Chief Financial Officers (CFOs) roles in the context of the financialization of organizations. Relying on the institutional logics perspective and through an analysis of fifty-one interviews with CFOs, we found that the evolution of the CFOs’ practices and roles is not a uniform and global process but has drifted in different alternative paths. This paper contributes to the literature of CFOs and reconciles findings from scholars by showing how CFOs roles evolve from one role to other(s) over time and across companies. Finally, thanks to the institutional logics perspective, this paper extends research on the financialization of organizations.