

# Claude ROSENBERG

## Professor



**Teaching Area/s: Accounting Management**

**Year hired at ISC Paris: 1968**

**Full-Time  
Participating**

**Grande Ecole**

### ***Education :***

<b>Degree</b>	<b>Institution</b>	<b>Year</b>	<b>Major / Minor</b>
Doctorate	Université Paris 2	1972	Business Administration and Management
Licence	Université Paris 5	1973	Education Sciences

### ***Course Responsibilities at ISC Paris 2005 through 2011:***

- Financial Accounting
- Cost Accounting
- Financial Analysis
- Analysis and Cost Control

### ***Intellectual Contributions 2005 through 2011:***

<b>Intellectual Contributions</b>	<b>Total</b>
Refereed Journal Articles (AERES / CNRS Selection)	
Peer-Reviewed Journal Articles	
Other Journal Articles	
Conference Proceedings	
Case Studies	
Scholarly Books	
Chapters in Scholarly Books	
Working Papers	<b>1</b>
Other Outlets	
<b>Total</b>	<b>1</b>

## **Education**

- Doctorate :     Doctorat en Administration et gestion des Entreprises, Université de Paris 2, 1972.  
Thème : « les problèmes juridiques soulevés par l'évolution des procédés comptables ». Thèse fondamentale dont la partie qui avait trait à la conservation des informations sur supports magnétiques a permis de déboucher sur des réformes législatives. (cf supra travaux de recherches pour le Ministère de la Justice).
- Licence :       Licence des sciences de l'Education, Paris 5, 1973.
- Other  
Diplomas :     Diplôme d'expert comptable, 1968.  
Certificat d'aptitude à l'administration des Entreprises, IAE, 1967.  
Diplôme de l'Institut de Droit des Affaires, Paris 2, 1965.

## **Academic Appointments**

Professor at ISC Paris since 1968.

Maître-assistant en sciences économiques, option gestion, 1968-1973  
Maître-assistant stagiaire 2ème classe, 1974, LAFMA, 1973  
Maître-assistant titulaire 2ème classe, octobre 1975  
Maître-assistant titulaire 1ère classe, 1981  
Intégration dans le corps des maîtres de conférences 1ère Classe, 1985.

## **Instructional Activities and Development**

### ***Taught Courses outside ISC Paris since 2005***

#### ***Courses provided in Universities (Continuous Professional Learning Service)***

PARIS SORBONNE 1

Reconversion training sessions for recent graduated students (1975 and 1976)

Initiation to Accounting Management, PHILIPS (from 1974 to 1979)

PARIS DAUPHINE 9

La Poste (Management Control), 1990

Accounting Management and Company Management (GADE) from 1974 to 1978 (training sessions). These training sessions have started in 1974, twice a year. I was in charge, of constituting a team of professors and to elaborate training programs adapted to the needs of top executives registered at the French National Employment Agency, concerning quantitative techniques of management.

Action Jeunes plus de 18 ans, 1977

Public Assistance, 1975

Le Figaro, 1975

Algerian Cooperation (Ministère des Finances), 1974

#### ***Courses provided in Corporate Continuous Professional Learning Services***

Crédit agricole (IFCAM) from 1991 to 1998 (financial analysis with cash flow statement)

CNOF from 1989 to 1997, 6 day training sessions addressed to executives working in the manufacturing industry, about cost reduction.

Aerospace industry, from 1988 to 1991

SNECMA 1987 and 1988

Banania 1973

Manpower from 1972 to 1974

Deposit and Consignment (Paris, Angers 1972 and 1973).

## ***Instructional Innovations***

Instructional innovations have always been my major concerns in order to improve the pedagogical tools that facilitate the understanding of my teachings and at the same time prepare students to their future professions. Thus, emphasis is put both on the content of knowledge and on didactics to apprehend them, and on the students' work methodology for a rational resolution of the set problems. Concerning the Cost Accounting elective (1<sup>st</sup> year), innovations are about courses programs and on work methods.

For the program : setting up of a French / English teaching that aims to give students knowledge both in terms of technical vocabulary and in Anglo-saxon cost accounting. Currently, 40% of the exercises and cases under study are in English. Students can answer orally or in writing, in French or in English.

Apprenticeship of the technical analysis through mental imaging. Synthesis schemes « zoomed in the mind » that favour deductive reasoning and avoid the « by heart » apprenticeship. This Experimentation gave good results.

For the work methodology: systematic application of the trilogy formatting, filling up and calculation for any resolution of exercises and cases. A method founded on three successive work sequences.

## ***Professional Memberships and Certifications***

Member of the Council of UER, 1<sup>st</sup> year, Paris 9, 1972-1974  
Member of the Specialists Commission of Paris 9, 1972-1974  
Member of the Specialists Commission of Paris 9, 1991-1992  
Member of the Specialists Commission of Paris 9, 1995-1998

## **Services**

### ***Institutional***

Member of the Jury for Public Accounting exams (DESCF) from its origins to 2001.

## **Scientific Activities**

### ***Head of Research Centers or Research Axis***

### ***Research works among Parliaments and Ministries***

Member of a National Delegation, *Education Nationale*  
(réforme des enseignements supérieurs) among the Parliament in 1976 and 1977

Member of the National Council of Accounting for the French Finance Ministry  
1<sup>st</sup> section (from 1967 to 1977).

*Commission Formation du Comptable de demain et programmes de formation* (1967-1969)  
The works of this commission composed of six people (professionals and professors) have lasted 3 years and then have lead on the writing of a report (200 pages). This report has then served as an aid for the reform of the public accounting exams.

Reform Commission of the French Chart of Accounts in « Terminology group and synthesis documents ». These commissions presided by the Secretary General of CNC were composed of 12 people of legal and economics background. Permanent professors were represented by MM Maingaud, Perrochon and Rosenberg, 1970-1977.

IT Commission for the Ministry of Economics and Finances in 1972.

Research Coordinator for the Ministry of Justice.

Theme : Evolution de la preuve dans les affaires, 1974 and 1975  
(Convention avec le CERSOJ de Paris 2).

## **Intellectual Contributions**

### ***Working Papers***

ROSENBERG C. *Réflexions sur la convergence des règles comptables françaises vers les normes IFRS*, CRISC N°13, juillet 2006, pp. 111-141.

### ***Professional Experience***

## **Fundamental and Applied Research Expertise**

My research fields concern property financial analysis and analysis & cost control (that are part of my specializations).

From 1992 to 1997:

Conception and setting up of a complete analysis system of cost control from a database (Oracle) under my supervision with the management service of SA GOYER, building industry. CA: 220000000 F HT - 250 people).

From 1980 to 1994:

Setting up of management tools (analysis and cost control, profitability), of a strategic budgetary policy, (external growth and diversification objectives).

On a financial level, conception of an integration software of accounting datas for financial analysis by flows and the building of a financial indicators chart at SA HOLDING S & H services (CA :150000000 F HT – group of firms representing 900 people).

Researches carried out on the links of accounting through activities with matrix organization systems (cross-cutting activities of privileged products in Innovating organization systems incidence in the cost calculation).

Researches at Stanford University in 1993, 1994, 1996, 1998, 2001.

Directeur de collection at E S F (EME) from 1982 to 1998.