

DOCTORAL CONTRACTS 2019

The **Centre de Recherche en Economie et Management** - CREM UMR 6211 – is looking for doctoral students and offers 3 years-contracts to successful applicants. One of these contracts covers the following topic.

Sujet / Thème/Topic	The language of finance
Mots clés/Keywords	finance, discourse, story telling, narrative, financial reporting, financial regulation
Directeur/rice de thèse/PhD Supervisor	Hélène RAINELLI-WEISS
Pôle thématique	R ² C = Risques, Responsabilité, Comportements

Informations administratives/Administrative Information

Employeur	Université de Rennes 1 (à l'aide d'un financement du ministère de l'Enseignement Supérieur et de la Recherche).
Affectation	Centre de Recherche en Economie et Management CREM UMR CNRS 6211
Directeur du laboratoire	Franck MORAUX
Lieu de travail Adresse professionnelle	CREM – IGR / IAE 11 Rue Jean Macé 35000 RENNES
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Durée du contrat	1 ^{er} octobre 2019 – 3 ans
Ecole Doctorale	ED EDGE

Projet Doctoral

The linguistic turn taken by philosophy during the 20th century has had consequences in human sciences of all kinds including management and organization sciences (see eg. Van Hulst & Ybema, 2019 ou Morsing & Spence, 2019). The use of narrative in organizational communication (Weick & Browning, 1986, Browning & Artelius, 2018), in the management of organizational complexity (Tsoukas et Hatch, 2001), crises management (Hargie et al, 2010) or organizational change (Hardy & Maguire, 2010) has triggered the interest of various scholars. In financial accounting, researchers track the narrative elements in financial reports (Smith & Taffler, 2000 ; Patelli & Pedrini, 2015 ; Leung et al, 2015 ; Arslan-Ayaydin et al, 2016 ; Edgar et al, 2018). Yet, as for now, searchers in finance have not systematically studied the influence of language on managers' decisions, financial performances or financial regulation. I thus propose interested applicants a PhD topic on the language of finance. I envision the final thesis as a three-essay document, developing three issues.

The first essay could be devoted to financial reporting and communication. Drawing from Asay et al (2018), it would analyze the impact of narratives in financial statements and annual reports. Regarding methodology, I would be interested in mixing experimental analysis to the more traditionally used archival research. Another possibility would regard international comparison, to see whether the type of story-telling used to communicate on bad and good news differs according to cultures and languages. Finally, a comparison between family and non family businesses could be envisioned.

A second essay would regard categorization and definition processes in financial regulation. The strategic use of ambiguity, could be used as a starting point (Huault et Rainelli-Weiss, 2016 ; Durand et Gouvard, 2018). The methodology would be content analysis and could resort to quantitative textual analysis.

Finally, the third essay would focus on the type of narratives used by those held responsible of the last financial crisis (drawing eg from Hargie et al, 2010) or involved in the financial frauds and scandals of the recent years. The focus could be put on the use of metaphors and an international comparison could be envisioned (eg UK, France, Germany). Methodologically, content analysis, qualitative and/or quantitative, seem appropriate.

References (to start with...)

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- Tsoukas, H., & Hatch, M. J. (2001). Complex thinking, complex practice: The case for a narrative approach to organizational complexity. *Human relations*, 54(8), 979-1013.
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Informations complémentaires

TheCREM is a CNRS research laboratory, Université Rennes 1 et UniCaen.

More information: <http://crem.univ-rennes1.fr/>.

Research

Contractual PhD Students will work within the CREM framework, under the sub topical unit «Risques, Responsabilité, Comportements» (R²C)/ Risk, responsibility and behaviors.

Material conditions

Contractual PhD students will work at the IGR. They will be provided an office, and all the material conditions necessary for accomplishing their PhD.

Teaching

Contractual PhD students may teach in management sciences in the various programs proposed at the University Rennes 1.

Modalités de candidature

The schedule and conditions for application can be consulted on line: <https://theses.u-bretagne.fr/edge>.

The deadline for application (exclusively on line) is the 20 may 2019 at 23:59 on the website <https://theses.u-bretagne.fr/edge>