

**CPA-Canada Accounting and Governance Research Centre
RESEARCH SEMINAR SERIES**

Claudine Mangen
Associate Professor, Accountancy
RBC Professorship in Responsible Organizations
Concordia University, Montreal



Claudine Mangen received her PhD in Business Administration from the University of Rochester (USA). She holds a Master's Degree in Banking and Finance as well as a Bachelor's Degree in Economics from the Université de Lausanne (Switzerland). Dr. Mangen is interested in corporate disclosures; she investigates the implications of disclosures for real investments at the industry level. Her research suggests that quantitative as well as qualitative disclosures can have substantial consequences for industry investment. Dr. Mangen is also interested in corporate governance. She looks at corporate governance from the viewpoint of power, especially that of shareholder power. Her work explores how power can influence organizational transformations (and prevent them from taking root). Furthermore, Dr. Mangen explores a specific aspects of corporate governance: executive pay. Her research investigates the parties implicated in setting executive pay, the mechanisms (such as Say on Pay) that solve executive pay problems and the effectiveness of executive pay in encouraging managers to generate firm value. Dr. Mangen's research has been published in the Journal of Accounting Research, Human Relations, Contemporary Accounting Research and The Academy of Management Perspectives. Her work is funded by RBC Professorship in Responsible Organizations; she has also received financial support from Social Sciences and Humanities Research Canada (SSHRC). Dr. Mangen has been featured in La Presse and on CTV Canada.

Topic: « What is a logic? The emergence of the democratic logic in the corporate field »

Abstract:

Organizational research suggests that fields can be contested spaces as they are often characterized by several logics. In this study, I propose that logics themselves can be contested and admit several interpretations. I use a unique regulatory initiative in Canada to explore the various interpretations that a logic can admit. In particular, I study the initiative that the Ontario Securities Commission (OSC) launched in 2011 to promote the democratic logic in the corporate field in Canada. In response to this initiative, the OSC received comment letters from a variety of agents. My analysis of the content of these comment letters reveals that different agents see the democratic logic in different ways. A logic, in other words, does not admit one singly definition but instead is contested. Agents bring their own experience in the field to how they define a logic.

TIME: 10.00 -11.30, Friday, January 22, 2016
PLACE: Desmarais, Room 4165

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