

**SUSANA CLAUDIA ESPER**  
**Curriculum Vitae**

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**ACADEMIC DEGREES**

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**PhD in administration – Management, strategy and organizations (Fall 2012- Summer 2018)**

HEC Montréal – Department of Management

Dissertation title: “Controversies around CSR and sustainable development: The role of stakeholders in the spiral of hypocrisy”

*Beginning of the program: Fall 2012. Submission of the initial version of the dissertation: March 2018. Defense: May 2018.*

(Nominated for the Best Dissertation Award – HEC Montréal)

**Master in Public Administration (2007-2011)**

School of Economics, University of Buenos Aires, Argentina.

Master’s Thesis: “The role of the Federal Agency of Revenue in the construction of a subjectivity oriented to tax compliance: The perception of the key operators of the tax administration (1997-2008)”

Master’s thesis accepted with grade 10 (“Excellent”)

**Bachelor of Arts in Political Science (5 years program) (2001-2005)**

School of Social Sciences, University of Buenos Aires, Argentina.

**RESEARCH AND TEACHING INTERESTS**

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corporate social responsibility and sustainable development, political corporate social responsibility, Institutional theory, strategy, developing countries, qualitative and mixed-methods research.

## TEACHING EXPERIENCE

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### HEC Montréal, Canada (2015-present)

Part-time lecturer

**Strategic management** (Course in Spanish & English)

BBA program (course available for all specializations) – 3 credits – 20 students – Fall 2015, 2016, 2017, 2018

**As collaborator:**

**Management, corporate responsibility and sustainable development** (in English)

Ms.C. Program (2016-2017)

**Corporate Social Responsibility** (in English) – BBA Program (2015-2016)

### University of Buenos Aires, Argentina (2005-2012)

Part-time lecturer

*Organizational sociology*. Required course for all specializations. School of Economics, University of Buenos Aires. (2005-2007). 20-30 students per session. 4 credits.

Teaching assistant

*Administration and public policy*. Required course for all specializations. School of Social Sciences, University of Buenos Aires. (2005-2012). 60 students per session. 4 credits.

Teaching assistant

*Public administration*. Required course for all bachelor specializations. School of Economics, University of Buenos Aires. (2005-2012). 20-30 students per session. 4 credits.

### University of the Centre for Macroeconomic Studies, Argentina (2010-2012)

Part-time lecturer

*Methodology for social sciences*. 30 students per session. 4 credits.

### National University of La Matanza, Argentina (2007)

Part-time lecturer.

*Local development*. Fall 2007. 25 students. 4 credits.

## RESEARCH EXPERIENCE

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### **Tax, Customs and Social Security Research Institute, Argentina (2007-2012)**

Administración Federal de Ingresos Públicos – AFIP (Argentinian Tax Administration and Customs)

*Researcher*

- Researcher in the domain of organizational change in tax administrations and how these changes impact on tax behavior and voluntary compliance.
- Designer of the « tax climate index », created for the study of tax behavior in Argentina, and responsible for the follow-up of the data.
- Designer of the survey of tax behavior survey hold during 2008-2009, and in charge of the analysis of quantitative data.
- Advisor to the Federal Administrator (highest organizational authority) in the area of public policy.
- Editor of the publications *IR Journal of the Tax, Customs and Social Security Research Institute* (ISSN 1851-0302) for 6 issues.
- Editor of the publication *Working Papers of the Tax, Customs and Social Security Research Institute* (ISSN 1851-9813) for 24 issues.
- Trainer at the executive level of the organization in the area of management and public administration.
- Assistant to the Chief Researcher in supervising researchers.

### **UQAM (Université du Québec à Montréal) (2010)**

*Research Intern* (Program of Emerging Leaders in the Americas) at the Department of Sociology.

- Researcher in the domain of tax behavior and the role of tax administrations in breeding voluntary compliance in Canada and Argentina.

### **Public Administration Research Centre (CIAP) Argentina (2007-2012)**

School of Economics, University of Buenos Aires

*Researcher* - Project: “New Public Management in Argentina”.

- Researcher in the area of New Public Management and its impact in the state.

## **PUBLICATIONS**

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### **1. Manuscripts in preparation**

#### ***Academic articles in preparation***

“Controversies around CSR and sustainable development: The role of stakeholders in the spiral of hypocrisy” (preliminary title). Co-authored with Luciano Barin-Cruz (HEC Montréal). Objective: Journal of Management Studies.

#### ***Book chapters in preparation***

“The experience of the worker-recovered enterprises in Argentina in the transition from self-management to a worker-centered logic”. Co-authored with Andrés Ruggeri (University of Buenos Aires). Chapter accepted for the book “Innovation: A Legacy of the Social and Solidarity Economy”, edited by Thomas Walker (Concordia University), Marguerite Mendell (Concordia University), Luciano Barin-Cruz (HEC Montréal), and Sherif Goubran (Concordia University).

### **2. Articles published**

“Supporting alternative organizations? Exploring scholars’ involvement in the performativity of worker-recuperated enterprises”, co-authored with Laure Cabantous, Luciano Barin-Cruz and Jean-Pascal Gond. Organization. Vol. 24, No. 5, 2017.

“Responsible leadership: A missing link”, co-authored with Kathleen Boies. Industrial and Organizational Psychology. Vol. 6, Issue 4, 2013. Online ISSN: 1754-9434. (In English).

“Successful organizational change: The Federal Tax Revenue Agency of Argentina”, co-authored with Alejandro Estévez, Working Papers of the Public Administration Research Centre, School of Economics, University of Buenos Aires, Year 3, No. 2, 2011. ISSN 1852-0774. (In spanish)

“The challenge for qualitative approaches in organizational research: The use of grounded theory”, July 2011, Polipub.org Papers, No. 3. ISSN 1853-5739 (In spanish)

“Argentinean tax attitudes towards the Bicentenary”, co-authored with Alejandro Estévez, December 2010, IR Magazine, Issue No. VI of the Tax, Customs and Social Security Research Institute, Federal Administration of Public Revenue (AFIP) ISSN 1851-0302. (In Spanish)

“Factors affecting the institutionalisation of e-taxation”, Working Paper No. VII of the Tax, Customs and Social Security Research Institute, Federal Administration of Public Revenue (AFIP), November 2009, p. 27-49. ISSN 1851-9813. (In Spanish)

“The textbook model of public policies, thirty years later”, co-authored with Alejandro M. Estévez, September 2009, en: IR Magazine, Issue No. IV of the Tax, Customs and Social

Security Research Institute, Federal Administration of Public Revenue (AFIP) ISSN 1851-0302 (In Spanish).

“The relation between tax systems and inequalities: The role of tax administration in social cohesion”, co-authored with Alejandro M. Estévez, July 2009, Working Paper Series 19, Observatory on Structures and Institutions of Inequality in Latin America – Publication of the Center for Latin American Studies, University of Miami. (In Spanish)

“Tax citizenship and the new relation between taxpayers and tax administrations”, co-authored with Alejandro M. Estévez, May 2009, Review of the School of Economics and Statistics, National University of Rosario. ISSN 0329-1707 (In Spanish).

“The relation between social contracts and tax systems”, Working Paper No. II of the Tax, Customs and Social Security Research Institute, Federal Administration of Public Revenue (AFIP). November 2008. ISSN 1851-9873 (In Spanish).

“Fiscal Citizenship as Political Actor”, co-authored with Alejandro Estévez. Free paper submitted in the XIII International Congress of CLAD on State and Public Administration Reform, Buenos Aires, Argentina, November 2008. ISBN 978-980-6125-63-6 (In Spanish).

“Cognitive Public Policies: The Advocacy Coalition Approach”, co-authored with Alejandro M. Estévez, October 2008, Working Papers of the Public Administration Research Centre, School of Economics, University of Buenos Aires, Year 1, No. 1. ISSN 1852-0774 (In Spanish).

“The Advocacy Coalition Framework in Public Policy”, co-authored with Alejandro M. Estévez, June 2008, IR Magazine, Issue No. IV of the Tax, Customs and Social Security Research Institute, Federal Administration of Public Revenue (AFIP) ISSN 1851-0302 (In Spanish).

“Fiscal Citizenship in Latin America: The Unfulfilled Agreement”, co-authored with Alejandro M. Estévez, April 2008, Debates Latinoamericanos Magazine, Year 6, Issue No. 10 of the Latin American Centre of Advanced Studies (In Spanish)

“Fiscal Citizenship and Foundational Agreements in Latin American Societies”, co-authored with Alejandro Estévez, March 2008, IR Magazine, Issue No. III of the Tax, Customs and Social Security Research Institute, Federal Administration of Public Revenue (AFIP) ISSN 1851-0302. (In Spanish)

“Tax Climate Indexes: A Compared Analysis”, co-authored with Alejandro Asensio and Agustina Budani, October 2007, IR Magazine, Issue No. II of the Tax, Customs and Social Security Research Institute, Federal Administration of Public Revenue (AFIP) ISSN 1851-0302. (In Spanish)

Bibliography review of the book “Power and Hegemony” by Natalio Botana, June 2007, IR Magazine, Issue No. I of the Tax, Customs and Social Security Research Institute, Federal Administration of Public Revenue (AFIP) ISSN 1851-0302. (In Spanish)

## **Published conference proceedings**

“New frameworks for the study of tax culture”, co-authored with Alejandro M. Estévez, Actas de las XV Jornadas de Epistemología de las Ciencias Económicas. 2009. ISBN 978-950-29-1241-7 (In Spanish)

## **CONFERENCES**

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### **International scientific conferences with referee practice**

European Group of Organization Studies Colloquium, Naples, Italy, July 2016. Title of the presentation: “Easier said than done: Strategies of discursive manipulation that serve hypocrisy during controversies”.

6<sup>th</sup> LAEMOS conference, Viña del Mar, Chile, April 2016. Title of the presentation: “Supporting alternative organizations? Exploring scholars’ involvement in the performativity of worker-recovered companies”. Coauthored by Laure Cabantous, Luciano Barin-Cruz, and Jean-Pascal Gond.

European Group of Organization Studies Colloquium, Athens, Greece, July 2015. Title of the presentation: “Institutional hypocrisy as an alternative way of organizing: The role of governments, firms, and social movements in Latin American environmental controversies”, coauthored by Luciano Barin-Cruz.

International Seminar “Nation, Diversity, Pluralism: Cross-cultural perspectives Argentina-Canada”, ECON2010, June 2010. Buenos Aires, Argentina. Title of the presentation: “Tax citizenship toward Bicentenary: Rethinking Argentinean tax culture”

First Argentinean Congress of Governance, organized by the Centre for the Study of Governance of the Public and Private Sector, University of CEMA, Buenos Aires, Argentina, June 2011. Title of the presentation: “The relation between social pacts and tax systems”.

9th National Congress on Political Science organized by the Argentine Society of Political Analysis, Santa Fe, Argentina, August 2009. Title of the presentation: “Tax citizenship”.

5th Argentinean Congress of Public Administration, San Juan, Argentina, May 2009. Title of the presentation: “Tax administration and social cohesion”.

8th National Congress on Political Science organized by the Argentine Society of Political Analysis, Buenos Aires, Argentina, November 2007. Title of the presentation: “From Control Agencies to Power Agents”.

V Seminar on State and Society organized by the School of Economics of the University of Buenos Aires, Argentina, October 2007. Title of the presentation: “Income Distribution in Argentina: The State’s Point of View.”

V Seminar on State and Society organized by the School of Economics of the University of Buenos Aires, Argentina, October 2007. Title of the presentation: “The Institutionalization of the Cabinet of Ministers”.

### **Invited Speaker**

Lecturer in the seminar “Tax attitudes of Argentinean society”, organized by the Tax, Customs and Social Security Research Institute, Federal Administration of Public Revenue (AFIP), Buenos Aires, Argentina, May 2010.

Lecturer in the Research Seminar “Strategic challenges of the tax administration, organized by the Tax, Customs and Social Security Research Institute, Federal Administration of Public Revenue (AFIP), Buenos Aires, Argentina, September-October 2009. Title of the lecture: “New types of relation between tax administration and taxpayers”

Lecturer in the Research Seminar organized by the Public Administration Research Centre, School of Economics, University of Buenos Aires, Buenos Aires, Argentina, November 2008. Title of the lecture: “Argentine Tax Culture”.

### **Other scholarly activities**

Doctoral seminar HEC Montréal, Montréal, Canada, October 2017. Title of the presentation: “The experience of the worker-recovered enterprises in the transition from self-management to a worker-centered logic”, coauthored by Andrés Ruggeri.

Society for Business Ethics, Anaheim, USA, August 2016. Doctoral Candidate Poster Session. Title of the presentation: “Controversies around CSR and sustainable development: How stakeholders use hypocrisy to shape the outcome of controversies”.

European Group for Organization Studies Doctoral Consortium, Naples, Italy, July 2016.

Doctoral seminar HEC Montréal, Montréal, Canada, September 2015. Title of the presentation: “Institutional hypocrisy as an alternative way of organizing: The role of governments, firms, and social movements in Latin American environmental controversies”, coauthored by Luciano Barin-Cruz.

Academy of Management, Philadelphia, USA, August 2014. Social Issues in Management Division - Doctoral Consortium.

### **PROFESSIONAL EXPERIENCE**

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#### **Polipub.org (Argentina)**

**(2006-2012)**

NGO devoted to the promotion of participatory public policies

#### *Consultant*

- Consultant in charge of designing and teaching courses about citizen empowerment, aimed to young people in areas of high social inequality in the Province of Buenos Aires.

- Editor in chief of the online publication « Cuadernos de Polipub.org ».
- Fundraiser for the NGO.

### **United Nations Development Program (UNDP)**

**(2004-2006)**

*Consultant - Project for the Support of the Political Reform of the Province of Buenos Aires*

- Assistant to the Director of the Project in conducting and leading dialogue processes among the political representatives of the Province of Buenos Aires, in order to reach consensus in relation to the Political Reform of the Province.
- Advisor in the domain of political reform in the Province of Buenos Aires, in charge of providing technical support for the development of parliamentary bills.
- Designer of the “civic culture survey” held during 2004-2005 among the political representatives of the Province of Buenos Aires, and in charge of the analysis and processing procedures of quantitative data.

### **SERVICE TO THE ACADEMIC COMMUNITY**

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#### **Ad-hoc journal reviewer**

Organization Studies (2017-ongoing)  
 International Management (2012-2013)  
 M@n@gement (2015-2016)

#### **Ad-hoc conference reviewer**

Academy of Management – Organization and management theory division -2016

### **SCHOLARSHIPS**

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Bourse de doctorat de recherche pour étudiants étrangers (Fonds de recherche-Société et Culture FRQSC) (2013-2016) 60,000

Merit Scholarship Program for Foreign Students - Ministère de l'Éducation, du Loisir et du Sport du Québec (2013-2015) CAD 50,000

HEC Montréal admission scholarship (2012-2016) CAD 30,000

Program of Emerging Leaders in the Americas (ELAP), Canadian Bureau for International Education, Department of Foreign Affairs and International Trade Canada (DFAIT) (2010) CAD 10,000

### **SPOKEN AND WRITTEN LANGUAGES**

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Spanish (native), English (full professional proficiency), Italian (Advanced conversational and reading skills. Advanced writing skills), French (basic conversational and reading skills. Basic writing skills).