BUSINESS SCIENCE INSTITUTE
Doctorate of Business Administration
GROUPE IGENSIA EDUCATION

IMPACT & KNOWLEDGE

N°9

February 2026

At the start of 2026, this new edition of Impact & Knowledge invites readers to step back and reflect on the profound transformations currently reshaping management, organisations and professional practices.

The three opinion pieces brought together in this issue each question, in their own way, the limits of dominant models and the need to rethink our analytical frameworks. Whether it is professional sport viewed as a magnifying mirror of contemporary managerial tensions, corporate failure prediction models confronted with their own blind spots, or the emergence of an Executive DBA bridging law and management, a common thread emerges: the growing complexity of situations calls for approaches that are more transversal, more critical, and more firmly grounded in real-world practice.

These contributions remind us that management cannot be reduced to recipes, indicators or predictive models, however sophisticated they may be. They emphasise the importance of judgement, interdisciplinarity, and attention to context, as well as to the human, ethical and institutional dimensions that shape collective action.

We wish you an excellent read and a very happy year in 2026.

Pr. Michel Kalika
President Business Science Institute - Groupe IGENSIA Education

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Forums

Towards an Executive DBA in Law & Management

Professor Véronique Magnier
Professor of Private Law and Criminal Sciences
Director of the Graduate School of Law Paris-Saclay University

Although still relatively unexplored in France, research in Law and Management is of major interest. It serves the dual purpose of better understanding how legal rules influence the performance of organizations, their strategies, and management methods, on the one hand, and providing quantitative and qualitative analyses of the impact of managerial practices on the law, on the other.

At the heart of the field of Law and Management research are necessarily observed networks or "nodes" of contracts, issues of governance and the responsibilities of legal entities and their managers, as well as individual and collective labor relations and geopolitical issues of economic exchanges with suppliers and customers. This vast field *is therefore an ideal arena for observing how companies, large and small, use legal instruments (most often soft law) to structure their activities and manage risks in order to avoid sanctions or even turn them into a strategic resource...*

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The limitations of business failure prediction models and possible avenues for progress

Professor Éric Séverin*

Professor of Management Sciences University of Lille

**Member of the faculty of the Business Science Institute*

Assessing the risk of bankruptcy remains a complex and imperfect exercise, despite the abundance of tools developed for this purpose. The COVID-19 health crisis has highlighted the fragility of many companies and, consequently, the weaknesses of existing forecasting mechanisms. This situation calls into question the real ability of current models to anticipate failures and effectively guide economic decisions.

For several decades, financial institutions have relied primarily on rating systems based on the analysis of financial statements. These methods aim to synthesize a company's economic situation through numerical indicators in order to estimate the probability of short-term bankruptcy.

The gradual integration of artificial intelligence techniques has improved predictive performance by taking into account more complex relationships between variables...

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Professional sports: a magnifying mirror of management

Professor Pierre-Jean Benghozi*
Emeritus Research Director,
CNRS Professor at École Polytechnique (IP Paris)
**Member of the faculty of the Business Science Institute*

In management sciences, certain topics spontaneously appear more legitimate and interesting than others. No one is surprised to see theses devoted to the automotive, energy, health, public organizations, and even cultural industries. However, there is very little research and few specialists in sports management, a field still considered secondary. Things are changing, however. The economic flows associated with the mediation and professionalization of sports now make the challenges of managing and sharing value undeniable. Moreover, the Business Science Institute has not remained on the sidelines of these developments. In very different fields, Andre Witte (Frankfurt 2) defended a DBA in 2024 on the perspectives of the operational determinants of risk perception for the development of executives in professional soccer. For his part, Kevin Josse (Paris 9) focuses his DBA, also from an HR perspective, on the "passionate profession" dimension of sport, more specifically on the determinants of voluntary departures in the equestrian sector. Another example is Nouri Melki (Paris 8), who examines the impact of governance on the performance of sports federations, using the case of Taekwondo. The members of the BSI faculty are not standing on the sidelines of these developments. For example, Professor Denis co-supervised a PhD thesis recently defended at Paris-Saclay on the institutional and strategic impact of new entertainment ecosystems in sport, based in particular on football (Brossillon, 2025), and the author of this text himself has very recently looked at the field of e-sport (Benghozi, 2025)...

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