

## **Curriculum Vitae**

**MICHEL MAGNAN, Ph.D, FRSC, FCPA Auditor, FCA, ASC, C.Dir.**

**Distinguished University Research Professor**

**Stephen A. Jarislowsky Chair in Corporate Governance**

**Fellow CIRANO and Principal Researcher**

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## **EDUCATION, PROFESSIONAL DESIGNATIONS and DISTINCTIONS**



### **EDUCATION**

- Partners, Directors and Senior Officers Course, Canadian Securities Institute (2015)
- ASC (Administrateur de sociétés certifié), Université Laval (2010)
- PhD in Business Administration, University of Washington (1989)
- MBA, McGill University (1984)
- BAA, HEC-Montreal (1980)

### **PROFESSIONAL DESIGNATIONS**

- C.Dir. (Chartered Director) since 2010
- FCPA (Fellow Chartered Professional Accountant), FCA (Fellow Chartered Accountant) (1998)
- CA (Chartered Accountant, Quebec) (Since 1982)

### **DISTINCTIONS**

- Distinguished University Research Professor (Concordia) (2021)
- Fellow, Royal Society of Canada (2014)
- Distinguished Member, Ordre de l'excellence en éducation du Québec (2018)
- Bourse d'excellence en enseignement (Québec) (2008-2018)

### **PROFESSIONAL BACKGROUND**



### **FACULTY AND BUSINESS APPOINTMENTS**

- Professor, JMSB (2000-)
- Stephen A. Jarislowsky Chair in Corporate Governance, JMSB (2013-)
- Lawrence Bloomberg Chair in Accountancy, JMSB (2000-2013)
- Professor, John Molson School of Business, Concordia University (2000-)

- Professor, HEC-Montréal (1998)
- Associate Professor, HEC-Montréal (1995-1998)
- Associate Professor, ESG-UQAM (1994-1995)
- Director, Master of Accountancy program, ESG-UQAM (1994-1995)
- Associate Director, Department of Accountancy, ESG-UQAM (1993-1994)
- Assistant Professor, ESG-UQAM (1992-1994)
- Assistant Professor, Faculty of Management, McGill University (1990-1992)
- Assistant Professor, HEC-Montréal (1989-1990)
- Lecturer, HEC-Montréal (1982-1989)
- Auditor and Senior Auditor, Touche Ross & Co. (now Deloitte) (1980-1982)

## **ACADEMIC ADMINISTRATION**



### **Associate Dean – Masters and Graduate Diploma Programs**

#### **John Molson School of Business (JMSB), Concordia University (2006-2007)**

- This position followed my chairmanship of a Task Force that recommended major changes in the management of graduate programs
- Assisted the Dean in supervising and coordinating the activities of all MBA programs within the Business School as well as Graduate Diplomas
- Interfaced directly with the School of Graduate Studies on admission and program issues
- Key realizations include a review and subsequent shutdown of two programs and the initial development of a new degree, the Graduate Diploma in Business Administration (GBDA)

#### **Associate Dean – External Affairs, JMSB, Concordia University (2002-2006)**

- Assisted the Dean in raising the School's profile and visibility within the community, more specifically overseeing and coordinating marketing, communications, web content, executive education, advancement, alumni relations and career management services.
- Reinforced rebranding (the Faculty of Commerce and Administration changed to the John Molson School of Business in 2001)
- Oversaw various initiatives that significantly enhanced JMSB's media and community profile resulting in increased media exposure
- Closely involved in several major fund-raising initiatives, either as contact person, proposal developer or resource person for the advancement staff: Desjardins Center (\$2 million), Bell Center (\$500,000), KPMG (\$250,000), Laurentian Bank (\$250,000) and National Bank (\$1,000,000) in donations
- Oversaw the start and development of the JMSB Annual Campaign, which cumulatively raised more than \$500,000. From 2002-2006, organized annual Best of the Best fund-raising dinner (cumulative in-take over \$500,000) and the JMSB Awards of Distinction (self-financed)
- Initiated the launch of the JMSB Alumni Chapter.

- Appointed Vice-Chair (2004-2005) and Co-Chair (2005-2006) of Concordia Community Campaign. The 2005-2006 campaign was the most successful ever at that time.
- Oversaw the John Molson Executive Center and John Molson Career Services

## RESEARCH



### THEMES

1. Financial Statement Analysis, including Business Valuation, financial performance Measurement and Disclosure
  2. Governance, Performance and Compensation Management
  3. Corporate Social Responsibility, Environmental and Ethical Issues
- Authored or Co-authored more than 130 articles in academic or professional journals in fields such as accounting (e.g., Contemporary Accounting Research, Journal of Accounting and Public Policy, European Accounting Journal, Review of Accounting Studies, CA Magazine), ethics (Journal of Business Ethics), industrial relations (e.g., Industrial Relations), management (e.g., Journal of Management Studies, Strategic Management Journal), economics (Ecological Economics) or international business (Journal of International Business Studies)
  - Presented research findings at numerous national and international conferences such as American Accounting Association, European Accounting Association, Academy of Management, American Finance Association, Academy of International Business, Canadian Academic Accounting Association or Administrative Sciences Association of Canada.
  - Received cumulative research funding exceeding \$1,000,000 (Lead Researcher) and more than \$3,500,000 (Co-Researcher)
  - As of March 1, 2021, Google Scholar Citations count was (10,107) and a h-index equal to 44 (i.e., 44 publications with a minimum of 44 citations)

### RESEARCH PRIZES AND DISTINCTIONS



- Distinguished University Research Professor. Concordia University. 2021.
- Dean's Award – Distinguished Scholar (Established). John Molson School of Business. 2019.
- Best Public Interest Paper Award for The Effect of Disclosure Regulation and Guidelines on the Association between Environmental Disclosure and Environmental Performance. Southeast Regional meeting, American Accounting Association (coauthored with Hani Tadros). 2017.
- Most Highly Cited paper, *Management Accounting Research*. Rodrigue, M.; Magnan, M.; Boulianne, E. 2013. Stakeholders' influence on environmental strategy and performance indicators: A managerial perspective. *Management Accounting Research*, 24(4), 301-316
- Fellow, Royal Society of Canada (2014)
- Provost's Circle, Concordia University (2015)
- Best Paper Award for 2015, *Canadian Journal of Administrative Sciences*. Sur, S.; Magnan, M.; Cordeiro, J. 2015. Disentangling CEO Compensation: A Simultaneous Examination Of

Time, Industry, And Firm-Level Effects. *Canadian Journal of Administrative Sciences* 32(1): 30-46.

- Best Research Paper Award, Canadian Institute of Chartered Business Valuators. 2008 Cormier, Denis; Lapointe-Antunes, Pascale; Magnan, Michel. *Do Investors See Through Distributable Cash?*
- Best paper award in Strategic Management, ASAC 2008. Sur, Sujit; Lvina, Elena; Magnan, Michel. *Why Do Boards Differ? Because Owners Do!*
- Best case award. CAAA 2005. Magnan, Michel; St-Onge, Sylvie; André, Paul. Gouvernance et rémunération des dirigeants: le cas d'Abitibi-Price 1994-2003
- Best Paper Award for the IFSAM-ASAC 2000. Renaud, Stéphane; St-Onge, Sylvie and Magnan, Michel. *The Impact of Share Purchase Plans on Individual Performance*
- ANBAR Award for Citation Excellence (Strategic Management Journal). Magnan, Michel; St-Onge, Sylvie. 1998
- Gaetan Morin Award for the Best Emerging Researcher, HEC-Montréal
- C.D. Mellor Award, Ordre des Comptables Agréés. Cormier, Denis; Magnan, Michel. 1996. Le discours environnemental contenu dans les rapports annuels des firmes canadiennes : une analyse des stratégies de divulgation
- Best Paper Award, Human Resources Division, *Administrative Sciences Association of Canada 1995 conference*. Magnan, Michel; St-Onge, Sylvie; Thorne, Linda.
- C.D. Mellor Award, Ordre des Comptables Agréés du Québec. Cormier, Denis; Magnan, Michel. 1992. *Évaluation du risque de non-continuité de l'exploitation*
- Second Best Paper, CAAA 1990 annual conference

## REFEREED SCIENTIFIC PUBLICATIONS



- Naaman, C., Magnan, M., Yao, L., Hammami, A. 2021. Credit unions vs. commercial banks: who takes more risk? *Research in International Business and Finance* 55. <https://doi.org/10.1016/j.ribaf.2020.101340>
- Ben Ali, C., Boubaker, S.; Magnan, M. 2020. The Role and Effectiveness of Auditors in Firms where Family Control Coexists with Large Blockholders. *Auditing: A Journal of Practice and Theory* 39(4), 31-55. <https://doi.org/10.2308/AJPT-17-147>.
- Tadros, H., Magnan, M., Boulianne, E. 2020. Reliability of Non-Financial Environmental Performance Indicators: Empirical Evidences from Disclosure Determinants. *Journal of Financial Reporting and Accounting* 10(1), 62-96. <https://doi.org/10.1108/SAMPJ-05-2018-0125>.
- Hammami, A., Fortin, S., Magnan, M. 2020. Fair Value's Effects on Closed-End Funds' Discounts and Premia: Is Level 3 the Sole Perpetrator? *Managerial Finance* 46(8), 1001-1022. <https://doi.org/10.1108/MF-04-2018-0163>.
- Hammami, A., Fortin, S., Magnan, M. 2020. Re-exploring Fair Value Accounting and Value Relevance: An Examination of Underlying Securities. *Abacus*. <https://doi.org/10.1111/abac.12186>
- Gutierrez, L., Cormier, D., Magnan, M. 2020. General propensity for inter-organizational

environmental disclosure imitation: an international perspective. *International Journal of Sustainable Development and World Ecology*.

<https://doi.org/10.1080/13504509.2020.183325>

- Jiang, L.; Magnan, M., Su, L., Zhang, S. 2021. Damage Control: Earnings Management in the Face of Product Harm Crises. *Journal of Business Ethics* 170, 497-512.  
<https://doi.org/10.1007/s10551-019-04375-6>
- Cormier, D., Magnan, M., Gutierrez, L. 2019. Market Enforcement under Different Legal Regimes: A Comparison of France and Canada. *Journal of Management and Governance* 1-25
- Cormier, D., Magnan, M. 2019. Is the Relation between CSR and Stock Market Valuation Subject to an Institutionalization Process? An International Perspective. *Comptabilité-Contrôle-Audit*. Forthcoming.
- Tadros, H.; Magnan, M. 2019. How Does Environmental Performance Map into Environmental Disclosure? A Look at Underlying Economic Incentives and Legitimacy Aims. *Sustainability Accounting, Management and Policy Journal* 10 (1), 62-96
- Firoozi, M., Magnan, M. and Fortin, S. 2019. Does Proximity to Corporate Headquarters Enhance Directors' Monitoring Effectiveness? A Look at Financial Reporting Quality. *Corporate Governance: An International Review* 27 (2), 98-119
- Magnan, M.; Rodrigue, M.; Cormier, D. 2019. The pipeline crack'd: piercing through environmental catastrophe via risk management and governance. *Revue française de gouvernance d'entreprise*, 20, 11-56.
- Li, T.; Ben-Amar, W.; He, L.; Magnan, M. 2019. The Corrosive Effect of Offshore Financial Centers on Multinational Firms' Disclosure Strategy. *European Accounting Review*. Online.
- Magnan, M., Martin, D. 2018. Executive Compensation and Employee Remuneration: The Flexible Principles of Justice in Pay. *Journal of Business Ethics* 1-17.  
<https://doi.org/10.1007/s10551-018-3786-5>
- Magnan, M., Campbell, B. 2018. Whither IPOs? Toward an Integrated Perspective of the Corporate Financing Ecosystem *Accounting Perspectives* 17(1), 109-122
- Partovi, A., Magnan, M. 2018. Hydro One's IPO. *Accounting Perspectives* 17(1), 163-183.
- Cormier, D.; Demaria, S.; Magnan, M., 2017. Beyond earnings: do EBITDA reporting and governance matter for market participants? *Managerial Finance*, 43(2), 193-211.
- El Masri, T., Boulianne, E., Magnan, M. and Tekathen, M. 2017. (Non-)Use of Management Control for Calibrating Family Firms' Dual Identity. *Qualitative Research in Accounting and Management* 4(2), 157-188
- Li, T.; Durnev, A.; Magnan, M. 2017. Beyond tax avoidance: offshore firms' institutional environment and financial reporting quality. *Journal of Business Finance & Accounting* 44(5-6), 646-696.
- Cormier, D. and Magnan, M. 2017. Does a firm's exposure to ethical failures matter to financial markets? A governance perspective. *Journal of Management & Governance* 21(2), 267-289.
- Cormier, D., Gordon, I., Magnan, M. 2016. Do Markets And Stakeholders Care About Corporate Ethical Issues? The Case of Social Disclosures. *Management Decision*. 54 (10), 2485-2506.
- Bonetti, P.; Parbonetti, A.; Magnan, M. 2016. Transiting toward International Financial

Reporting Standards: The Interface between Country-level and Firm-level Governance. *Journal of Business Finance and Accounting* 43 (9-10), 1059-1094

- Cormier, D. and Magnan, M. 2016. The Advent of IFRS in Canada: Incidence on Value Relevance. *Journal of International Accounting Research* 15 (3), 113-130.
- Magnan, M., Cormier, D.; Antunes-Lapointe, P. 2016. CEO power and CEO hubris: a prelude to financial misreporting? *Management Decision* 54(2), 522-554.
- Li, T.; Durnev, A.; Magnan, M. 2016. Are Offshore Firms Worth More? *Journal of Corporate Finance* 36, 131-156.
- Cormier, D. and Magnan, M., 2015. The economic relevance of environmental disclosure and its impact on corporate legitimacy: An empirical investigation. *Business Strategy and the Environment*, 24(6), 431-450.
- Cormier, D.; Antunes-Lapointe, P.; Magnan, M. 2015. Continuous Environmental Disclosure Obligations under Canadian Stock Market Regulation: The Impact on Analysts' Forecast Properties. *Journal of Management and Governance* 19(4), 897-925.
- Magnan, M.; Menini, A.; Parbonetti, A. 2015. Fair Value Accounting and Financial Markets: Information or Confusion? *Review of Accounting Studies* 20(1): 559-591
- Sur, S.; Magnan, M.; Cordeiro, J. 2015. Disentangling Ceo Compensation: A Simultaneous Examination Of Time, Industry, And Firm-Level Effects. *Canadian Journal of Administrative Sciences* 32(1): 30-46
- Cormier, Denis; Magnan, Michel. 2014. The Impact of Social Responsibility Disclosure and Governance on Financial Analysts' Information Environment. *Corporate Governance* 14(4): 467-484
- Magnan, Michel; St-Onge, Sylvie. 2014. La rémunération des membres de conseils d'administration : tendances, croyances et défis. *Revue française de gouvernance d'entreprise* 5 : 5-36
- Shi, Y; Kim, J.B.; Magnan, M. 2014. Cross-Listing, Management Earnings Forecasts, and Firm Values. *Journal of International Accounting Research* 13(2): 57-85
- Liu, M., Magnan, M. 2014. Conditional conservatism and underpricing in US corporate bond market. *Applied Financial Economics* (Online), 1-12
- Liu, Mingzhi, and Michel Magnan. 2014. Conditional conservatism and the yield spread of corporate bond issues. *Review of Quantitative Finance and Accounting*: 1-33
- St-Onge, S.; Magnan, M. 2013. Les femmes au sein des conseils d'administration: bilan des connaissances et voies de recherche futures - Women on Corporate Boards: Taking Stock and Future Research. *Revue Finance Contrôle Stratégie*, 16(1), 25-47
- Rodrigue, M.; Magnan, M.; Boulianne, E. 2013. Stakeholders' influence on environmental strategy and performance indicators: A managerial perspective. *Management Accounting Research*, 24(4), 301-316
- Sur, Sujit; Lvina, Elena; Magnan, Michel. 2013. Why Do Boards Differ? Because Owners Do. *Corporate Governance: An International Review* 21(4), 373-389
- Cho, Charles; Magnan, Michel; Rodrigue, Michelle. 2013. Is Environmental Governance Substantive or Symbolic? An Empirical Investigation. *Journal of Business Ethics* 114(1), 107-129
- Mangan, Claudine; Magnan, Michel. 2012. Say on Pay: A Wolf in Sheep's Clothing? *Academy of Management Perspectives* 26, 86-104
- Khalil, Samer; Magnan, Michel; Andre, Paul. 2012. The Adoption of Deferred Share Units



for Corporate Directors: Economic and Social Determinants. *Journal of Management and Governance* 16(1), 81-105

- Shi, Yaqi; Magnan, Michel; Kim, JB. 2012. The Impact of Home-Country and Firm-Level Ownership on the Corporate Decision to Provide Voluntary Disclosure. *Journal of International Business Studies*. 43, 143-165
- Cormier, Denis; Ledoux, Marie-Josée; Magnan, Michel; Aerts, Walter. 2012. The Impact of Voluntary Governance Disclosure on Information Asymmetry. *International Journal of Accounting, Auditing and Performance Evaluation* 8(2), 157-183
- Cormier, Denis; Lapointe-Antunes, Pascale ; Magnan, Michel. 2011. Revisiting the Relevance and Reliability of Non-GAAP Reporting: The Case of Income Trusts. *Contemporary Accounting Research* 28(5), 1585-1609
- Liu, Mingzhi; Magnan, Michel. 2011. Private Control of Self-dealing Regulation and Corporate Valuation: International Evidence. *Corporate Governance: An International Review* 19(2), 99-115
- Magnan, Michel; Markarian, Garen. 2011. Accounting and the Financial Crisis: Is Risk the Missing Link? *European Accounting Review* 20(2), 215-231
- Cormier, Denis; Ledoux, Marie-Josée; Magnan, Michel. 2011. The Informational Contribution of Social and Environmental Disclosures for Investors. *Management Decision* 49(8), 1276-1304
- Magnan, Michel; St-Onge, Sylvie; Gélinas, Patrice. 2010. Director Compensation and Firm Value: A Research Synthesis. *International Journal of Disclosure and Governance* 7, 28-41
- Cormier, Denis; Aerts, Walter; Ledoux, Marie-Josée; Magnan, Michel. 2010. Web-Based Disclosure about Value Creation Processes: A Monitoring Perspective. *ABACUS* 46(4), 320-347
- Cormier, Denis; Ledoux, Marie-Josée; Magnan, Michel; Aerts, Walter. 2010. Corporate Governance and Information Asymmetry between Managers and Investors. *Corporate Governance* 10(5), 574-589
- Cormier, Denis; Ledoux, Marie-Josée, Magnan, Michel. 2010. Le reporting de gouvernance, les attributs du conseil et la qualité des résultats comptables: Incidence sur les marchés boursiers. *Comptabilité, Contrôle, Audit* 16(2), 69-96.
- Magnan, Michel. 2009. Fair Market Value and the Financial Crisis: Messenger or Contributor? *Accounting Perspectives* 8(3), 189-213
- Cormier, Denis; Magnan, Michel; Ledoux, Marie-Josée. 2009. Corporate Performance Disclosure Transparency: Toward Stakeholder Accountability. *International Journal of Accounting Information Systems* 10(1), 1-24
- Lapointe-Antunes, Pascale; Magnan, Michel; Cormier, Denis. 2009. Value-Relevance and Timeliness of Transitional Goodwill Impairment Losses: Evidence from Canada. *The International Journal of Accounting* 44(1), 56-78
- Cormier, Denis; Aerts, Walter; Ledoux, M.-J., Magnan, Michel. 2009. Attributes of Social and Human Capital Disclosure and Information Asymmetry between Managers and Investors. *Canadian Journal of Administrative Sciences* 26, 71-88
- Gélinas, Patrice; Magnan, Michel; St-Onge, Sylvie. 2009. CEO Target Compensation and Performance Standards in Privately- and Publicly-held firms through a Disclosure Regulation Change. *International Journal of Business Governance and Ethics* 4(3), 222-249
- Fogarty, Tim; Magnan, Michel; Markarian, Garen; Bohdjalian, Serge. 2009. Inside Agency:

- The Rise and Fall of Nortel. *Journal of Business Ethics* 84, 165-187
- Gélinas, Patrice; Magnan, Michel; St-Onge, Sylvie. 2009. Increased Compensation Costs as an Externality Of Mandatory Executive Compensation Disclosure: Evidence From Canada. *International Journal of Business Environment*. 3(2), 376-390
  - Khalil, Samer; Magnan, Michel; Cohen, Jeffrey. 2008. Dual-Class Shares and Audit Pricing: Evidence from the Canadian Markets. *Auditing: A Journal of Practice and Theory* 27(2), 199-216
  - Khalil, Samer; Magnan, Michel; André, Paul. 2008. The Adoption of Deferred Share Units for Outside Directors and Shareholder Wealth. *Corporate Governance: An International Review* 16(3), 210-224
  - André, Paul; Magnan, Michel; St-Onge, Sylvie. 2008. Analysis of a Merger from a Governance Perspective: The Case of Abitibi-Consolidated and Donohue. *Canadian Journal of Administrative Sciences* 25(2), 153-169
  - Lapointe, Pascale; Magnan, Michel; Cormier, Denis 2008. Equity Recognition of Mandatory Accounting Changes: The Case of Transitional Goodwill Impairment Losses. *Canadian Journal of Administrative Sciences* 25(1), 37-54
  - Magnan, Michel. 2008. Discussion of Audit Fees, Audit Pricing, Legal Liability Regimes, and Big 4 Premiums: Theory and Cross-country Evidence. *Contemporary Accounting Research* 25(1), 101-108
  - Kalyta, Paul; Magnan, Michel. 2008. Stealth Compensation: The Case of Supplemental Executive Retirement Plans. *Journal of Accounting and Public Policy* 27(2), 101-194
  - Aerts, Walter; Cormier, Denis; Magnan, Michel. 2008. Corporate Environmental Disclosure, Financial Markets and the Media: An International Perspective. *Ecological Economics* 64(3), 643-659
  - Massey, Dawn; Thorne, Linda; Wayne, Paul Wayne; Magnan, Michel. 2007. The Impact of Selection-Socialization on the CPA Profession. *Journal of Current Issues in Finance, Business and Economics* 1(2/3), 68-87
  - Cormier, Denis; Magnan, Michel; Lapointe, Pascale. 2007. Le référentiel IFRS : Enjeux et conséquences. *Comptabilité-Contrôle-Audit*, décembre: 43-56
  - Aerts, Walter; Cormier, Denis; Magnan, Michel. 2007. The Association between Web-Based Corporate Performance Disclosure and Financial Analyst Behaviour under Different Governance Regimes. *Corporate Governance: An International Review* 15(6), 1301-1329
  - Cormier, Denis; Lapointe, Pascale; Magnan, Michel. 2007. Performance Measures Quality and Value Relevance in Flow-Through Organizational Structures: The Case of Canadian Income Trusts. *International Journal of Accounting, Auditing and Performance Evaluation* 4(6), 547-571
  - Xu, Bixia; Magnan, Michel; André, Paul. 2007. The Stock Market Valuation of R&D in Biotech Firms. *Contemporary Accounting Research* 24(4), 1291-1318
  - Cormier, Denis.; Magnan, Michel. 2007. The revisited contribution of environmental reporting to investors' valuation of a firm's earnings: An international perspective. *Ecological Economics* 62 (3-4) 613-626
  - Bodolica, Virginia; Magnan, Michel; Spraggon, Martin. 2007. Merger and Acquisition Related Determinants of Executive Compensation Arrangements Adoption. *International Journal of Business Ethics and Governance* 3(4), 407-429
  - André, Paul; Khalil, Samer; Magnan, Michel. 2007. Termination Fees in Mergers and

Acquisitions: Protecting Investors or Managers? *Journal of Business Finance and Accounting* 34(3): 541-566

- Cormier, Denis; Lapointe, Pascale; Magnan, Michel; Gay-Angers, Sophie. 2007. On the Relationship between Voluntary Disclosure, Earnings Smoothing and the Value-Relevance of Earnings: *The Case of Switzerland*. *European Accounting Review* 15(4): 465-506
- Aerts, Walter; Cormier, Denis; Gordon, Irene; Magnan, Michel. 2006. Performance disclosure on the web: an exploration of the impact of managers' perceptions of stakeholder concerns. *International Journal of Digital Accounting Research* 6(12): 159-192
- Magnan, M. 2006. Les options sur actions: création de richesse pour les actionnaires ou enrichissement des dirigeants au détriment des actionnaires? *Finance-contrôle-strategie* 9(3): 221-235
- Cormier, Denis; Landry, Suzanne; Magnan, Michel. 2006. Gestion du résultat ou optimisation fiscale? Évaluation des octrois d'options d'achat d'actions selon le contexte de gouvernance actionnariale. *Revue canadienne des sciences de l'administration* 23(2): 153-168
- Aerts, Walter, Cormier, Denis.; Magnan, Michel. 2006. Intra-industry imitation in corporate environmental reporting: An international perspective. *Journal of Accounting and Public Policy* 25(3): 299-331
- Magnan, Michel; Cormier, Denis. 2005. From Accounting to "Forecounting". *Canadian Accounting Perspectives* 4(2): 243-257
- Magnan, Michel; St-Onge, Sylvie; Cormier, Denis. 2005. Profit-Sharing Effectiveness in Strategic Business Units: Contingency or Managerial Opportunism. *International Journal of Productivity and Performance Management* 54(5-6): 355-369
- Cormier, Denis; Magnan, Michel; Van Velthoven, B. 2005. Environmental Disclosure Quality: Do Firms Respond to Economic Incentives, Public Pressures, or Institutional Conditions. *European Accounting Review* 14(1): 1-37
- Magnan, Michel; St-Onge, Sylvie. 2005. The Impact of Profit-Sharing on the Performance of Financial Services Firms. *Journal of Management Studies* 42(4): 761-791
- Craighead, Jane; Magnan, Michel; Thorne, Linda. 2004. The Impact of Mandated Disclosure on Performance-Based CEO Compensation. *Contemporary Accounting Research* 21(2): 1-30
- Berthelot, Sylvie; Magnan, Michel; Cormier, Denis. 2004. Environmental Disclosure Research: Review and Synthesis. *Journal of Accounting Literature* 22: 1-44
- Cormier, Denis; Gordon, Irene; Magnan, Michel. 2004. An Assessment of the Perceived Determinants of Corporate Environmental Reporting Strategies. *Journal of Business Ethics* 49: 143-165
- Cormier, Denis; Magnan, Michel. 2004. The Impact of the Web on Information and Communication Modes: The Case of Corporate Environmental Disclosure. *International Journal of Technology Management* 27(4): 393-416
- Renaud, Stéphane; St-Onge, Sylvie; Magnan, Michel. 2004. The Impact of Stock Purchase Plan Participation on Workers' Individual Cash Compensation. *Industrial Relations (Berkeley)* 43(1): 120-147
- Thorne, Linda; Massey, Dawn; Magnan, Michel. 2003. Institutional Context and Auditors' Moral Reasoning: A Canada-US Comparison. *Journal of Business Ethics* 43(4): 305-321
- Berthelot, Sylvie; Magnan, Michel; Cormier, Denis. 2003. Les provisions


environnementales et la gestion stratégique des résultats : une étude canadienne. *Comptabilité-contrôle-audit* 9(2): 109-136

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- Cormier, Denis; Magnan, Michel. 2002. La communication d'informations environnementales: un enjeu stratégique pour les entreprises. *Revue Sciences de gestion, printemps*: 21-52
- Cormier, Denis; Magnan, Michel. 2002. Performance Reporting by Oil and Gas Firms: Contractual and Value Implications. *Journal of International Accounting, Auditing and Taxation* 11: 131-153
- Magnan, Michel; St-Onge, Sylvie; Calloc'h Yann. 2001. Conseil d'administration et gouvernement d'entreprise: le cas de la rémunération des dirigeants d'entreprise au Canada. *Revue canadienne des sciences de l'administration CJAS* 18(2): 57-76
- Cormier, Denis; Magnan, Michel; Zéghal, Daniel. 2001. Une évaluation de la pertinence et de l'utilité prédictive de mesures de performance financière: une comparaison France-Suisse-Etats-Unis. *Comptabilité-contrôle-audit* 6(1): 77-105
- Cormier, Denis; Magnan, Michel; Zéghal, Daniel. 2001. Earnings, Cash Flow and Value-Added as Performance Metrics: An International Comparison. *Accountancy & Bedrijfskunde* 26(2): 33-59
- St-Onge, Sylvie; Magnan, Michel; Raymond, Sophie; Thorne, Linda. 2001. The Effectiveness of Stock Option Plans: A Field Investigation of Senior Executives. *Journal of Management Inquiry* 10(3): 250-266
- Thorne, Linda; Magnan, Michel. 2000. Canadian Public Accountants' Moral Development and Domain Specific Reasoning. *Research on Accounting Ethics* 7: 177-196
- Cormier, D.; Magnan, M.; Morard, B. 2000. The contractual and value relevance of reported earnings in a dividend-focused environment. *European Accounting Review* 9(3): 387-417
- Cormier, D.; Magnan, M. 1999. Corporate Environmental Disclosure Strategies: Determinants, Costs and Benefits. *Journal of Accounting, Auditing and Finance* 14(3): 429-451
- Cormier, D.; Magnan, M.; Fall, M. 1999. L'octroi d'options sur actions aux dirigeants et la performance financière de la firme. *Finance-contrôle-stratégie* 2(2): 25-49
- Magnan, Michel; Nadeau, Cathy; Cormier, Denis. 1999. Earnings Management during Anti-Dumping Investigations: Analysis and Implications. *Canadian Journal of Administrative Sciences/Revue canadienne des sciences de l'administration* 16(2): 149-162
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## PAPERS PRESENTED AT REFEREED SCIENTIFIC CONFERENCES\*

\*The following list is a sample of such presentations. Over the years, my research work has been presented at hundreds of conferences around the world.

- Moschella, J., Boulianne, E., Magnan, M. 2019. The Art, Craft, and Science of Risk Management in Small and Medium-Sized Family Businesses. (Presented at the Management Control 2019 conference in Assisi; the CAAA 2019 conference; the 2018 ACG workshop).
- Li, T., Magnan, M., Shi, Y. Multinational corporations, Cross-listings and Underlying Institutional Environments. Presented at the 2018 European Accounting Association conference.
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- Wang, H.; Magnan, M.; Shi, Ning Yaqi. 2014. Fair Value Accounting and the Cost of Debt. (Presented at the American Accounting Association 2014 conference *in* Atlanta)
- Li, T.; Ben-Amar, W.; He, L.; Magnan, M. 2014. Offshore Operations and Voluntary Disclosure: Evidence from Management Earnings Forecasts (Presented at the annual conferences (2014) of the Canadian Academic Accounting Association and of the American Accounting Association)
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- Sur, S.; Lvina, E.; Magnan, Michel. 2010. Why do boards differ? Because owners do. Banca Antonvenetta Governance Conference. University of Padova. September
- Mingzhi, L.; Magnan, M. 2010. Financial Reporting Quality and the Yield Spread of New Corporate Bond Issues. *American Accounting Association*, San Francisco, August
- St-Onge, S. and M. Magnan. 2010. Les femmes et les conseils d'administration. Equity, Diversity and Integrity Annual Conference, Vienna, July
- Magnan, M.; Lapointe, P.; Cormier, D. 2010. Managerial Hubris and Financial Frauds. *Canadian Academic Accounting Association*, Vancouver, May 30
- Mingzhi, L.; Magnan, M. 2010. Accounting Conservatism, Internal Controls and the Cost of Bonds. *Canadian Academic Accounting Association*, Vancouver, May 30

- Durnev, A.; Li, T.; Magnan, M. 2010. Are Offshore Firms Worth More? *Association academique internationale de gouvernance*, Metz, May
- Cormier, Denis; Ledoux, M.J.; Magnan, Michel. 2010. The Informational Contribution of Social and Environmental Disclosures for Investors. *Association francophone de comptabilité*, Nice, May
- Mangen, C.; Magnan, M. 2010. Corporate Restructurings. European Accounting Association. Istanbul. May
- Yao, Y.; Magnan, M. 2009. Empirical Investigation without Theory is Blind: Making Sense of the Gap between Outrage at CEO Compensation Practices and Professor Kaplan's Empirical Findings about CEO Pay. *Academy of Management*, Chicago. August
- Durnev, A.; Li, T.; Magnan, M. 2009. The Governance of Offshore Firms: Implications for Financial Reporting. *American Accounting Association*, New York. August
- Durnev, A.; Li, T.; Magnan, M. 2009. The Governance of Offshore Firms: Implications for Financial Reporting. *Canadian Academic Accounting Association*, Montreal. June
- Magnan, Michel; Cormier, Denis; Lapointe-Antunes, Pascale. 2009. Like Moths Attracted to Flames: Financial Reporting Frauds. *American Accounting Association*, New York. August
- Magnan, Michel; Cormier, Denis; Lapointe-Antunes, Pascale. 2009. Like Moths Attracted to Flames: Financial Reporting Frauds. *Canadian Academic Accounting Association*, Montreal. June
- Liu, M.; Magnan, M. 2009. Private Control of Self-dealing Regulation and Corporate Valuation: International Evidence. *American Accounting Association*, New York. August
- Liu, M.; Magnan, M. 2009. Private Control of Self-dealing Regulation and Corporate Valuation: International Evidence. *Canadian Academic Accounting Association*, Montreal. June
- Xu, B.; Magnan, M. 2008. Information Uncertainty, Corporate Disclosure and Stock Return Volatility. *American Accounting Association*. Anaheim. August
- Shi, N., Magnan, M.; Kim, J.B. 2008. Cross Listing, Management Earnings, Forecasts, and Firm Values. *American Accounting Association*. Anaheim. August
- Shi, N., Magnan, M.; Kim, J.B. 2008 Why Do Cross-listed Firms in the U.S. Voluntarily Release Management Earnings Forecasts? *American Accounting Association*. Anaheim. August
- Zhan, Jun; Magnan, Michel. 2008. Auditor Incentive and Audit Size: Evidence from Chinese Audit Market. *American Accounting Association*. Anaheim. August
- Shi, N., Magnan, M.; Kim, J.B. 2008. Cross Listing, Management Earnings, Forecasts, and Firm Values. *Academy of International Business*. Milan. June
- Shi, N., Magnan, M.; Kim, J.B. 2008 Why Do Cross-listed Firms in the U.S. Voluntarily Release Management Earnings Forecasts? *Academy of International Business*. Milan. June
- Zhan, Jun; Magnan, Michel. 2008. Auditor Incentive and Audit Size: Evidence from Chinese Audit Market. *Canadian Academic Accounting Association*. Winnipeg. May
- Shi, N.Y.; Magnan, Michel; Kim, J.B. 2008. Cross Listing, Management Earnings Forecasts, and Firm Values. *Canadian Academic Accounting Association*. Winnipeg. May
- Lapointe, Pascale; Cormier, Denis; Magnan, Michel. 2008. Distribution Components in

Flow-Through Entities: Causes and Consequences of Economic and Governance Factors. *Canadian Academic Accounting Association*. Winnipeg. May

- Shi, N.Y.; Magnan, Michel; Kim, J.B. 2008. Why Do Cross-Listed Firms in the U.S. Voluntarily Release Management Earnings Forecast? *Canadian Academic Accounting Association*. Winnipeg. May
- Sur, S.; Cordeiro, J.; Magnan, M. 2008. A New Perspective on A Perennial Issue: A Simultaneous Examination of Time, Industry, And Firm-Level Influences on CEO Compensation. *Administrative Sciences Association of Canada*. Halifax. May
- Xu, B.; Magnan, M. 2008. Information Uncertainty, Corporate Disclosure and Stock Return Volatility. *Administrative Sciences Association of Canada*. Halifax. May
- Xu, B.; Magnan, M. 2008. Information Uncertainty, Corporate Disclosure and Stock Return Volatility. *European Accounting Association*. Rotterdam. April
- Shi, N., Magnan, M.; Kim, J.B. 2008. Cross Listing, Management, Earnings, Forecasts, and Firm Values. *American Accounting Association, International Accounting Mid-Year Conference*. San Diego. January
- Shi, N., Magnan, M.; Kim, J.B. 2008 Why Do Cross-listed Firms in the U.S. Voluntarily Release Management Earnings Forecasts? *American Accounting Association, International Accounting Mid-Year Conference*. San Diego. January
- Yao, Y.; Appelbaum, S.; Molz, R.; Magnan, M. 2007. CEO Compensation: A Process And Product of Negotiation. *Southern Management Association annual meeting*, Nashville, Tennessee, November
- Fogarty, T.; Magnan, M.; Markarian, G.; Bohdjalian, S. 2007. Inside Agency: The Rise and Fall of Nortel. *American Accounting Association, Annual conference*, Chicago, August 7
- Bodolica, V.; Magnan, M.; Spraggon, M. 2007. Impact of M&As on Executive Compensation of Canadian Acquiring Firms. *Academy of Management, Annual Conference*, Philadelphia, August 6
- Sur, S.; Cordeiro, J.J.; Magnan, M. 2007. Whence CEO Compensation: An Examination of Time, Industry, and Firm-level Influences on CEO Compensation Growth. *Decision Sciences Institute, Annual Meeting*, Phoenix, Arizona, November
- Khalil, S.; André, P.; Magnan, M. 2007. The Adoption of Deferred Share Unit Plans for Outside Directors: Economic and Social Determinants. *Canadian Academic Accounting Association, Annual meeting*, Halifax, June
- Rodrigue, M.; Magnan, M.; Boulianne, E. 2007. The Role of Stakeholders in the Choice of Internal Environmental Performance Metrics. *Canadian Academic Accounting Association, Annual meeting*, Halifax, June
- Ratiu, C.; Magnan, M.; Kim, J. 2007. Corporate Governance In Emerging Markets: Agency and Institutional Relationships. *Administrative Science Association of Canada, Annual Conference*, Ottawa, June
- Kalyta, P.; Magnan, M. 2006. Detecting Stealth Compensation: SERP Benefits, their Magnitude and Determinants. *American Accounting Association, Annual conference*, Washington, D.C., August
- Lapointe, P.; Magnan, Michel; Cormier, D.; André, P. 2006. The Value-Relevance and Timeliness of Goodwill and Goodwill Impairment Losses Following the Adoption of Section 2062. *American Accounting Association, Annual conference*, Washington, August



- Khalil, Samer; Magnan, Michel; André, Paul. 2006. The Stock Market Impact of Deferred Share Unit Plan Adoption for Directors. Annual conference, *Corporate Governance – An International Review*. Birmingham, UK.
- Khalil, Samer; Magnan, Michel; André, Paul. 2006. The Antecedents of Deferred Share Units Plan Adoption for Directors. Annual conference, *Corporate Governance – An International Review*. Birmingham, UK
- Khalil, S.; Magnan, Michel; Cohen, J. 2006. Audit Pricing and Dual Class Shares: The Canadian Evidence. *Canadian Academic Accounting Association, Annual conference*, Niagara Falls, June, 5-8
- Lapointe, P.; Magnan, Michel; Cormier, D.; André, P. 2006. The Value-Relevance and Timeliness of Goodwill and Goodwill Impairment Losses Following the Adoption of Section 2062. *Canadian Academic Accounting Association, Annual conference*, Niagara Falls, June, 5-8
- Lapointe, P.; Magnan, Michel; Cormier, D.; André, P. 2006. The Value-Relevance and Timeliness of Goodwill and Goodwill Impairment Losses Following the Adoption of Section 2062. *European Accounting Association, Annual conference*, Dublin, March
- Kalyta, P.; Magnan, M. 2006. Detecting Stealth Compensation: SERP Benefits, their Magnitude and Determinants. *Canadian Academic Accounting Association, Annual conference*, Niagara Falls, June, 5-8
- Fogarty, T.; Magnan, M.; Markarian, G.; Bohdjalian, S. 2006. Inside Agency: The Rise and Fall of Nortel. *European Accounting Association, Annual conference*, Dublin, 22-24 March
- Kalyta, P.; Magnan, M. 2006. Detecting Stealth Compensation: SERP Benefits, their Magnitude and Determinants. *European Accounting Association, Annual conference*, Dublin, 22-24 March
- Aerts, W.; Cormier, Denis; Magnan, Michel. 2005. Stock Market Implications of Corporate Web-based Performance Disclosure Transparency. *Inaugural Asia-Pacific Corporate Governance Conference*. Hong Kong, August 25-26, 2005
- Cormier, D.; Lapointe, P.; Magnan, Michel; Gay-Angers, S. 2005. Corporate Disclosure Quality in Switzerland: Motivation and Consequences. *American Accounting Association*, San Francisco, August
- Shi, Yaqi; Magnan, Michel. 2005. Propping and Tunnelling: Evidence from the Largest Takeover in China. *Canadian Academic Accounting Association*. Quebec. June
- Khalil, Samer; Magnan, Michel; André, Paul. 2005. Termination Fees in Mergers and Acquisitions: Protecting Investors or Managers? *Canadian Academic Accounting Association*. Quebec. June
- Cormier, Denis; Landry, Suzanne; Magnan, Michel. 2005. Le lissage du résultat et l'optimisation fiscale dans la décision d'octroi d'options sur actions: incidences de la concentration du capital. *Canadian Academic Accounting Association*. Quebec. June
- Shi, Yaqi; Magnan, Michel. 2005. Propping and Tunnelling: Evidence from the Largest Takeover in China. *Asia-Pacific Journal of Accounting and Economics*. Hong Kong. January
- André, Paul ; Magnan, Michel ; St-Onge, Sylvie. 2004. Stakeholder Value Implications from the Merger between Abitibi-Consolidated and Donohue: A Clinical Study. *Administrative Sciences Association of Canada*. Quebec. June

- Gélinas, Patrice; Magnan, Michel; St-Onge, Sylvie. 2004. Increased Compensation Costs: An Externality Of Mandatory Executive Compensation Disclosure. *Administrative Sciences Association of Canada*. Quebec. June
- André, Paul; Magnan, Michel; St-Onge, Sylvie; Houle, Karine. 2004. The Compensation of CEOs of Firms Involved in M&A Transactions. *Administrative Sciences Association of Canada*. Quebec. June
- Renaud, Stéphane; St-Onge, Sylvie; Magnan, Michel. 2004. The Impact of Stock Purchase Plan Participation on Employees' Annual Job Performance Ratings. *Performance Measurement Association*, Edinburgh, Scotland. July
- Magnan, Michel; St-Onge, Sylvie; Cormier, Denis. 2004. The Adoption and Success of Profit-Sharing Plans in Strategic Business Units: Opportunism or Contingency? *Performance Measurement Association*, Edinburgh, Scotland. July
- Baek, H.Y.; Kim, Young; Magnan, Michel. 2004. The Impact of Equity-Based Executive Compensation on Corporate Performance and Capital Investments. *Canadian Academic Accounting Association*. Vancouver, B.C. June
- Aerts, W; Cormier, D.; Magnan, Michel. 2003. Mimetic Behavior in Environmental Reporting: An International Perspective. *Financial Reporting and Business Communication Conference*. Cardiff, U.K. July
- Renaud, Stéphane; St-Onge, Sylvie; Magnan, Michel. 2003. The Impact Of Stock Purchase Plan Participation On Employees' Annual Job Performance Ratings. *Eastern Academy of Management*, Porto, Portugal. June
- Magnan, Michel; St-Onge, Sylvie; Cormier, Denis. 2003. Broad-Based Profit-Sharing Plans In Strategic Business Units: A Tool For Performance Management. *Eastern Academy of Management*, Porto, Portugal. June
- Xu, Bixia; Magnan, Michel; André, Paul. 2003. The Value Relevance of Non-Financial Performance Information and Its Measurement: The Case of the Biotechnology Industry. *Association canadienne des professeurs de comptabilité*, Ottawa, Ontario. June
- Xu, Bixia; Magnan, Michel; André, Paul. 2003. Evaluating the Value Relevance of Financial Information and Non-Financial Performance Information: An Interactive Perspective. *American Accounting Association*, Hawaii, August
- Berthelot, Sylvie; Magnan, Michel; Cormier, Denis. 2003. Environmental Disclosure Research: Review and Synthesis. *Association canadienne des professeurs de comptabilité*, Ottawa, Ontario. May-June
- Cormier, Denis; Magnan, Michel. 2003. Les Modes De Divulgation D'informations Environnementales: Une Analyse Intersectorielle. *Association française de comptabilité*, Bruxelles, Belgique. May
- Cormier, Denis; Gordon, Irene; Magnan, Michel. 2003. Corporate Environmental Disclosure: Contrasting Management's Perceptions with Reality. *European Accounting Association*. Seville, Spain. April
- Cormier, Denis; Magnan, Michel. 2003. The Impact of the Web on Information and Communication Modes: The Case of Corporate Environmental Disclosure. *European Accounting Association*. Seville, Spain. April
- Aert, Walther; Cormier, Denis; Magnan, Michel. 2003. Mimetic behavior in environmental reporting: An international perspective. *European Accounting Association*. Seville, Spain. April

- Massey, Dawn; Thorne, Linda; Magnan, Michel. 2002. Ethical Reasoning and Selection-Socialization in Accounting Revisited. *American Accounting Association*. San Antonio, Texas. August
- Magnan, Michel; St-Onge, Sylvie; Bioule, Suzy-Philippe; Prost, Corinne. 2002. La gestion des expatriés: une étude auprès des firmes multinationales canadiennes. *Association des psychologues du travail de langue française*. Brussels. July
- Berthelot, Sylvie; Magnan, Michel; Cormier, Denis. 2001. Évaluation de la pertinence et de la fiabilité de l'information divulguée en matière de frais futurs d'enlèvement des immobilisations et de restauration des lieux. *Association canadienne des professeurs de comptabilité. Annual conference*. Calgary, Alberta. June
- Berthelot, Sylvie; Magnan, Michel; Cormier, Denis. 2001. Évaluation de la pertinence de l'information divulguée en matière de frais futurs d'enlèvement des immobilisations et de restauration de lieux. *Association des sciences administratives du Canada. Annual conference*. London, Ontario. May
- Berthelot, Sylvie; Magnan, Michel; Cormier, Denis. 2001. L'information à caractère environnemental: un survol des études effectuées depuis trois décennies. *Association canadienne-française pour l'avancement des sciences. Annual conference*. Sherbrooke. May
- Cormier, Denis; Magnan, Michel. 2001. The Determination of Environmental Reporting in Canada, France and Germany: Economic Incentives, Public Pressures or Mimetism. *European Accounting Association*, April 17-19, Athens, Greece
- Renaud, Stéphane; St-Onge, Sylvie; Magnan, Michel. 2000. The Impact of Stock Purchase Plans on Employees' Individual Job Performance: The Case of a Financial Institution. *Administrative Sciences Association of Canada*, Montreal, Quebec, July
- Thorne, Linda; Massey, Dawn; Magnan, Michel. 2000. Morality and the Selection-Socialization of Accountants in Canada and the United States. *International Symposium on Audit Research*, Maastricht, Netherlands, July
- Craighead, Jane; Magnan, Michel; Thorne, Linda. 2000. The Effects of Mandated Compensation Disclosure on Executive Compensation and Firm Performance. *Canadian Academic Accounting Association*, Halifax, Nova Scotia, June
- Thorne, Linda; Magnan, Michel; Massey, Dawn. 2000. Insights into Selection-Socialization in the Audit Profession: An Examination of the Moral Reasoning of Public Accountants in the United States and Canada. *Annual Conference, Canadian Academic Accounting Association*, Halifax, Nova Scotia, June (presented by a co-author)
- Cormier, Denis; Magnan, Michel. 2000. The Costs and Benefits of Environmental Reporting in a European Context: The Case of France. *European Accounting Association Annual conference*, Munich, Germany, March (presented by co-author)
- Thorne, Linda; Magnan, Michel; Massey, Dawn. 2000. Insights into Selection-Socialization in the Audit Profession: An Examination of the Moral Reasoning of Public Accountants in the United States and Canada. Mid-year conference, *Auditing section of the American Accounting Association*, California. January (presented by co-author)
- Magnan, Michel; St-Onge, Sylvie; Calloc'h, Yann. 1999. Investors' Appreciation of Executive Stock Option Grants. *First International Conference, IberoAmerican Academy of Management*, Madrid, Spain, December
- Rakotosoa, Emmanuel; Magnan, Michel; St-Onge, Sylvie. 1999. The Impact of Directors' Power on the Use of Performance-contingent Compensation for CEOs. *First*

*International Conference, IberoAmerican Academy of Management, Madrid, Spain, December*

- Craighead, Jane; Magnan, Michel; Thorne, Linda. 1999. An Empirical Examination of the Costs and Benefits of Mandated Compensation Disclosure. *American Accounting Association Annual Conference, San Diego, CA, August* (presented by a co-author)
- Thorne, Linda; Magnan, Michel; Massey, Dawn. 1999. Moral Reasoning, Socialization and Selection-Socialization among Public Accountants in the United States and Canada. *American Accounting Association Annual Conference, Ethics Symposium, San Diego, CA, August* (presented by co-author)
- Cormier, Denis; Magnan, Michel; Zéghal, Daniel. 1999. Earnings, Cash Flows and Value Added as Performance Metrics: An International Comparison. *European Accounting Association Annual Conference, Bordeaux, May*
- Fall, M.L.; Cormier, Denis; Magnan, Michel. 1999. Impact de l'octroi d'options sur la performance financière de la firme. *Association française de comptabilité, Annual Conference, Bordeaux, May*
- Thorne, Linda; Magnan, Michel. 1998. An Investigation of the Moral Development and Moral Reasoning of Canadian Public Accountants. *American Accounting Association Annual Conference, Ethics Symposium, Chicago, IL, August* (presented by a co-author)
- Magnan, Michel; St-Onge, Sylvie. 1998. The Impact of Profit-Sharing Plans on Firm Performance. *Academy of Management Annual Conference, San Diego, CA, August*
- Craighead, Jane; Magnan, Michel; Thorne, Linda. 1998. An Empirical Examination of the Effect of Mandated Executive Compensation Disclosure. *Academy of Management Annual Conference, San Diego, CA, August*
- Thorne, Linda; Magnan, Michel. 1998. The Moral Development and Moral Reasoning of Canadian Public Accountants. *Society for Business Ethics Annual Conference, San Diego, CA, August*
- Craighead, Jane; Magnan, Michel; Thorne, Linda. 1998. An Empirical Examination of the Effect of Mandated Compensation Disclosure on Executive Compensation. *Canadian Accounting Academic Association Annual Conference, Saskatoon, June* (presented by a co-author)
- Cormier, Denis; Magnan, Michel. 1998. Corporate Environmental Disclosure Strategies: Determinants, Costs and Benefits. *European Accounting Association Annual Conference, Antwerp, Belgium, May* (presented by a co-author)
- Cormier, Denis; Magnan, Michel. 1997. Corporate Environmental Disclosure Strategies: Determinants, Costs and Benefits. *Canadian Accounting Academic Association Annual Conference, St-John's, Newfoundland, May*
- Magnan, Michel; St-Onge, Sylvie et Lalande, Marie-Pierre. 1997. Incidences de la participation aux bénéficiés sur la performance des entreprises. *Association francophone de la gestion des ressources humaines, Annual Conference, Montreal, September*
- St-Onge, Sylvie; Magnan, Michel et Lalande, Marie-Pierre. 1997. The Impact of Profit-Sharing Plans on Firm Performance. *Administrative Sciences Association of Canada Annual Conference, St-John's, Newfoundland*
- Cormier, Denis; Magnan, Michel; Morard, Bernard. 1997. Accounting in Switzerland: Implications for Financial Statement Analysis. *European Accounting Association Annual Conference, Graz, Austria, April* (presented by a co-author)
- St-Onge, Sylvie; Magnan, Michel; Raymond, Sophie; Thorne, Linda. 1996. L'efficacité

- des régimes d'option d'achat d'actions: une analyse critique. *International Federation of Scholarly Associations of Management International Conference*, Paris, France, July
- Bozec, Richard; Magnan, Michel. 1996. Effet modérateur de la crédibilité du bénéfice sur son utilité pour les investisseurs boursiers. *International Federation of Scholarly Associations of Management International Conference*, Paris, France, July
  - St-Onge, Sylvie; Magnan, Michel; Raymond, Sophie; Thorne, Linda. 1996. L'efficacité des régimes d'option d'achat d'actions: une étude conduite auprès des cadres supérieurs. *Administrative Sciences Association of Canada Annual Conference*, Montreal, Quebec, May
  - Bozec, Richard; Magnan, Michel. 1996. L'effet modérateur de la crédibilité attribuée au bénéfice publié par les entreprises sur son utilité pour les investisseurs boursiers. *Canadian Academic Accounting Association Annual Conference*, Montreal, Quebec, May
  - Magnan, Michel; Cormier, Denis. 1996. Earnings Management by IPO Firms Issuing Forecasts: An Exploratory Analysis. *Canadian Academic Accounting Association Annual Conference*, Montreal, Quebec, May
  - Cormier, Denis; Magnan, Michel. 1996. La gestion stratégique des résultats : buts visés et contexte s'y prêtant. *Association française de comptabilité, Annual Conference*, Valenciennes, June (presented by a co-author)
  - Magnan, Michel; Nadeau, Cathy. 1995. Earnings Management during Anti-Dumping Investigations: Some Canadian Evidence. *American Accounting Association Annual Conference*, Orlando, Florida, August (presented by a co-author)
  - Magnan, Michel; Nadeau, Cathy. 1995. Earnings Management during Anti-Dumping Investigations: Some Canadian Evidence. *Canadian Academic Accounting Association Annual Conference*, Montreal, Quebec, June
  - Magnan, Michel; St-Onge, Sylvie; Thorne, Linda. 1995. Influence de la performance organisationnelle sur la détermination de la rémunération des dirigeants de firmes canadiennes et américaine. *Canadian Academic Accounting Association Annual Conference*, Montreal, Quebec, June
  - Magnan, Michel; St-Onge, Sylvie; Thorne, Linda. 1995. Une analyse comparative de la structure de rémunération des dirigeants de firmes canadiennes et américaines. *Administrative Sciences Association of Canada Annual Conference*, Windsor, Ontario, June
  - Cormier, Denis; Magnan, Michel. 1995. Accruals Management Following Initial Public Offerings. *European Accounting Association Annual Conference*, Birmingham, U.K., May (presented by a co-author)
  - Magnan, Michel; Cormier, Denis. 1995. Earnings Management by Firms Issuing Forecasts: The Case of Initial Public Offerings. *European Institute for Advanced Studies in Management research seminar*, Brussels, Belgium, January
  - Magnan, Michel; St-Onge, Sylvie; Thorne, Linda. 1994. La contingence de la rémunération des dirigeants à la performance organisationnelle: une comparaison entre le Canada et les États-Unis. *Colloque international franco-québécois sur les perspectives de recherche en relations industrielles*, Université Laval, May
  - Cormier, Denis; Magnan, Michel; Morard, Bernard. 1994. The Valuation Implications of Corporate Environmental Performance. *Administrative Sciences Association of Canada Annual Conference*, Halifax, Nova Scotia, June
  - Cormier, Denis; Magnan, Michel; Morard, Bernard. 1994. An Empirical Investigation of

the Relation between Corporate Pollution and Stock Market Valuation: Some Canadian Evidence. *European Accounting Association Annual Conference*, Venice, Italy, April. (presented by co-author).

- Magnan, Michel; St-Onge, Sylvie. 1994 The Impact of Industry Attributes on the Relationship between Organizational Performance and Executive Compensation: Evidence from Commercial Banks. *International Federation of Scholarly Associations of Management International Conference*, Dallas, Texas, August
- Magnan, Michel; St-Onge, Sylvie; Thorne, Linda. 1993. L'influence de la taille et de la performance organisationnelles sur la rémunération des dirigeants: une comparaison Canada/États-Unis. *Association Française de Gestion des Ressources Humaines de France, Annual Conference*, HEC (Paris), November
- Lavallée, Mario; Magnan, Michel; Trépanier, Serge. 1993. Multi-Dimensional Financial Statement Analysis: An Industry-Specific Application. *Midwest Finance Association Annual Conference*, Indianapolis, April (presented by a co-author)
- Magnan, Michel; Thorne, Linda. 1993. CEO Compensation and Corporate Performance: A Comparative Analysis of Canadian and American Firms. *Canadian Academic Accounting Association Annual Conference*, Carleton University, June
- Cormier, Denis; Magnan, Michel. 1992. L'incidence sur le cours des titres de la pollution causée par les entreprises: évidence empirique et implication pour la profession. Accounting and the Environment Special Symposium, *Canadian Accounting Academic Association*, Montreal, October
- Lavallée, Mario; Magnan, Michel; Trépanier, Serge. 1992. Multi-Dimensional Financial Statement Analysis: An Empirical Investigation of the Canadian Pulp & Paper Industry. *Administrative Sciences Association of Canada Annual Conference*, Quebec City, June
- Cormier, Denis; Magnan, Michel; Morard, Bernard. 1992. The Impact of Corporate Pollution on Market Valuation: Some Empirical Evidence. *Canadian Academic Accounting Association Annual Conference*, Charlottetown, P.E.I., May (presented by co-author)
- Cormier, Denis; Magnan, Michel; Morard, Bernard. 1992. An Empirical Assessment of the Going Concern Assumption in an Auditing Context. *European Accounting Association Annual Conference*, Madrid, Spain, April (presented by co-author)
- Cormier, Denis; Magnan, Michel; Morard, Bernard. 1991. La Continuité d'exploitation et le vérificateur: une Evaluation Comparative des Outils Diagnostiques. *Canadian Accounting Academic Association Annual Conference*, Queen's University, June
- Magnan, Michel. 1991. The Impact of Institutional and Economic Factors on the Implicit Relation between Bank Performance and CEO Compensation. *European Accounting Association Annual Conference*, Maastricht, Netherlands, April

## PAPERS PRESENTED AT UNIVERSITY WORKSHOPS



During the past 20 years, workshop presentations were made at the following university Business Schools:

- Exeter University
- Queen`s University
- York University
- Laval University
- UQAM
- Chinese University of Hong Kong
- ESSEC Business School
- HEC Paris
- University of Padova
- IE Business School
- ESC Toulouse
- Ecole doctorale Universite Toulouse Capitole-ESC Toulouse
- IGR-IAE de Rennes
- University of Tennessee at Knoxville
- Louisiana State University
- University of Central Florida
- University of Alberta
- University of Edinburgh
- University of Aarhus
- Aarhus Business School
- University of Neuchatel
- Concordia University
- HEC-Montreal
- Universite Paris-Dauphine
- ESSCA
- Université Lyon III
- HEC Lausanne,
- Université de Nice

## OTHER ACADEMIC PRESENTATIONS



- Panelist, Etats généraux du management, Toulouse, May 2016.
- Guest speaker, Doctoral Workshop, Association francophone de comptabilité,

- Toulouse, May 2015
- Keynote speaker, Konopka Workshop in Management Accounting, University of Burgos, January 26-27, 2014
  - Guest speaker, Doctoral Workshop, CEFAG, FNEGE (Florence), September 2012, September 2013
  - Keynote speaker, Anton Veneta Governance Workshop, Bressanone, Italy, September 2011
  - Keynote speaker, Journal of Contemporary Accounting and Economics conference, Hong Kong, January 2011
  - Moderator, panel on the environment, Journal of Contemporary Accounting and Economics conference, Hong Kong, January 2011
  - Discussant, Professional Judgment Module, Canadian Institute of Chartered Accountants Education Conference (Toronto, November 2010)
  - Chair, Contemporary Accounting Research annual conference, Montreal, November 2009
  - Moderator, Contemporary Accounting Research pre-conference doctoral consortium, Montreal, November 2009
  - Leader, Crafts of Accounting Research workshop, Canadian Academic Accounting Association annual conference, Montreal, June 2009
  - Panelist, Governance and the Crisis, Journal of Contemporary Accounting and Economics conference, Hong Kong, January 2009.
  - Co-chair and co-editor, Joint Symposium, Contemporary Accounting Research and Journal of Contemporary Accounting and Economics, Hong Kong, January 2009
  - Chair, Contemporary Accounting Research annual conference. Quebec. November 2008
  - Moderator, Contemporary Accounting Research pre-conference doctoral consortium, Quebec, November 2008
  - Keynote speaker at the opening session of the *Association francophone de comptabilité* annual conference. ESSEC Paris, May 2008
  - Panelist (Editors' Panel) at the pre-conference Doctoral consortium of the *Association francophone de comptabilité* annual conference. ESSEC Paris, May 2008
  - Chair, Contemporary Accounting Research annual conference. Montreal. November 2007
  - Moderator, Contemporary Accounting Research pre-conference doctoral consortium, Montreal, November 2007
  - Panelist (Editors' Panel) at the pre-conference Doctoral project of the American Accounting Association annual conference. Chicago, August 4, 2007
  - Panelist. 2007. Les défis de carrière des jeunes professeurs de comptabilité. Canadian Academic Accounting Association, Annual Meeting, Halifax, June
  - Lead speaker and moderator. 2007. Crafts of Accounting Research Workshop. Canadian Academic Accounting Association, Annual Meeting, Halifax, June
  - Co-moderator, 2006. The Craft of Accounting Research: Planning, Performing and Publishing Research in Auditing and Accounting. Canadian Academic Accounting Association, Niagara Falls, June 5
  - Discussion co-leader of the pre-conference doctoral consortium. Canadian Academic



- Accounting Association. Quebec. June 2005
- Discussion co-leader of the pre-conference doctoral consortium. Canadian Academic Accounting Association. Vancouver. June 2004
- Discussant at the Canadian Academic Accounting Association Annual conference. Ottawa, Ontario. June 2003
- Chair and co-panelist. Closing session, Canadian Academic Accounting Association Annual conference. Montreal, Quebec, June 2002
- Chair. Opening session, Canadian Academic Accounting Association Annual conference. Montreal, Quebec, June 2002
- Session Moderator. Contemporary Accounting Research annual conference. Niagara on the Lake. October 2001
- Panelist, Plenary session II – Charting the Course for Accounting Education from a Canadian Perspective. Canadian Academic Accounting Association Annual conference. Calgary, Alberta, June 2001
- Panelist. Symposium on a Canadian Perspective on Compensation Strategy and Policy. Academy of Management, Boston, MA, August 1996.
- Participation in a Symposium on Environmental Accounting. Canadian Accounting Academic Association, Montreal, June 1996.
- Participation in a Symposium on Firm Performance and Compensation. Administrative Sciences Association of Canada, Niagara Falls, May 1991.

## EXTERNAL RESEARCH FUNDING

- Hammami, A., Magnan, M. 2019-2021. The Impact of Standard Setting on firms' income smoothing activities and financial analysts' information environment: Evidence from the initial year of ASU 2016-01 implementation. \$34,537.
- Cormier, D., Magnan, M. 2019-2023. La responsabilité sociale et environnementale des entreprises: Perspectives institutionnelle, de marchés financiers et de gouvernance. Social Sciences and Humanities Research Council of Canada. \$111,130.
- Magnan, M. (Principal Investigator), Hammami, A., Moldovan, R., Jeny, A., Filip, A., Zhang, Z. Post-Implementation Review of IFRS 13 : A Synthesis of the Academic Literature. International Accounting Standards Board. 4,000 British pounds.
- St-Onge, S. (Principal Investigator), Dufour, M.E., Haines, V., Magnan, M., Saba, T. 2017-2022. Les liens entre la rémunération globale offerte aux travailleurs âgés et la prolongation de leur vie professionnelle. Knowledge grant. Social Sciences and Humanities Research Council of Canada. \$138,195.
- Cormier, Denis (Principal Investigator); Magnan, Michel. 2014-2017. La communication sur la responsabilité sociale des entreprises: une perspective institutionnelle. Conseil de la recherche en sciences humaines du Canada. \$131,520
- Magnan, Michel; Campbell, Bryan. 2013-2015. La gouvernance des régimes de retraite. Autorité des marchés financiers. \$120,000

- Magnan, Michel; St-Onge, Sylvie. 2010-2013. Capacité des institutions financières à traverser la crise : est-elle fonction de leur gouvernance et de la rémunération de leurs dirigeants ? Social Sciences and Humanities Research Council of Canada. Team Research Grant: \$77,500
- Cho, Charles; Magnan, Michel; Spence, Crawford. 2009-2012. Environmental costs and obligations: ethical, political and accountability perspectives. Social Sciences and Humanities Research Council of Canada. Team research grant: \$153,160
- Cormier, Denis; Magnan, Michel. Mesure et communication des informations environnementales. 2009-2012. Social Sciences and Humanities Research Council of Canada. Team research grant: \$54,000
- Magnan, Michel. 2008-2011. Contemporary Accounting Research. Social Sciences and Humanities Research Council of Canada. Publication Grant: \$90,000
- St-Onge, Sylvie; Magnan, Michel. 2008-2009. Rémunération des dirigeants et éthique. Social Sciences and Humanities Research Council of Canada. Team Research Grant: \$40,000
- Mangel, Claudine; Magnan, Michel. 2008-2011. Executive Compensation and Restructurings. Social Sciences and Humanities Research Council of Canada. Team Research Grant: \$109,000
- Magnan, Michel; Gélinas, Patrice; St-Onge, Sylvie. 2007-2008. La rémunération des administrateurs et création de valeur. Institut sur la gouvernance des organisations privées et publiques. \$12,000
- Magnan, Michel. 2006-2007. Les modèles de rémunération performants. Institut sur la gouvernance des organisations privées et publiques. \$25,000
- Cormier, Denis; Lapointe, Pascale; Magnan, Michel; Fortin, Steve. 2006-2009. Income Trusts. Social Sciences and Humanities Research Council of Canada. Team Research Grant: \$134,423
- Magnan, Michel; Cormier, Denis; Haines, Victor; Kim, Joung; St-Onge, Sylvie. 2005-2009. Déterminants et incidences des décisions prises par les conseils d'administration. Fonds de recherche sur la société et la culture. Team Research Grant: \$238,425
- Magnan, Michel; Cormier, Denis; Haines, Victor; Kim, Joung; St-Onge, Sylvie. 2005-2008. La Performance des conseils d'administration: causes et incidences. Social Sciences and Humanities Research Council of Canada. Team Research Grant: \$125,259
- Cormier, Denis; Magnan, Michel. 2005-2006. La communication d'information sur le web Autorité des marchés financiers: \$50,000
- Dionne, Georges et al. 2003-2007. Efinance. \$3,000,000
- Magnan, Michel; St-Onge, Sylvie and André, Paul. 2002-2005. La rémunération des dirigeants d'entreprise et les fusions et acquisitions: perspectives financière, politique et institutionnelle. Social Sciences and Humanities Research Council of Canada. Team Research Grant: \$172,600
- Cormier, Denis; Magnan, Michel. 2002-2005. Stratégies de communication d'information en matière de performance organisationnelle. Social Sciences and Humanities Research Council of Canada. Team Research Grant: \$84,317
- St-Onge, Sylvie; Magnan, Michel; Renaud, Stéphane. 2002-2005. Les régimes

- collectifs de rémunération variable: nouvelles tendances. Social Sciences and Humanities Research Council of Canada. Team Research Grant: \$75,000
- Cormier, Denis and Magnan, Michel. 2001-2004. Interaction entre Internet et les stratégies de communication d'information non-financière sur la performance organisationnelle. Fonds FCAR. Team Research Grant: \$80 400
  - Cormier, Denis and Magnan, Michel. 1999-2002. Les stratégies de reddition des comptes en matière d'environnement : déterminants, particularités et conséquences. Social Sciences and Humanities Research Council of Canada. Ordinary Research Grant: \$51 854 (included funding for four courses off)
  - Magnan, Michel and St-Onge, Sylvie. 1998-2001. La rémunération des catégories particulières de personnel: enjeux organisationnels et individuels. Social Sciences and Humanities Research Council of Canada. Ordinary Research Grant: \$61 000
  - Cormier, Denis and Magnan, Michel. 1998-2001. Stratégies de divulgation des entreprises en matière de communication d'informations environnementales: une étude internationale. Fonds FCAR: \$48 000
  - Zéghal, Daniel; Cormier, Denis; Magnan, Michel. 1997-2000. The Disclosure, Properties and Information Content of Value Added. Social Sciences and Humanities Research Council of Canada: \$33 225
  - Craighead, Jane; Magnan, Michel; Thorne, Linda. 1997-1998. An Empirical Investigation of the Effect of Mandated Compensation Disclosure on Executive Compensation. CGA-Canada Research Foundation: \$6 600
  - Suret, Jean-Marc; Cormier, Élise; L'her, Jean-François; Magnan, Michel; Cheron-Chrisman, Heidi; Guay, Richard. 1996-1999. Étude de la qualité de l'information comptable, de l'efficacité des marchés émergents et analyse financière dans ces pays. Social Sciences and Humanities Research Council of Canada: \$85 980
  - Cormier, Denis; Magnan, Michel. 1996-1997. Les stratégies de divulgation d'information environnementale des entreprises canadiennes. Canadian Accounting Academic Association: \$9 000
  - Magnan, Michel; St-Onge, Sylvie. 1994-1996. Les déterminants, les composantes et les impacts de la rémunération des cadres dirigeants: une étude comparative». Social Sciences and Humanities Research Council of Canada: \$19 500
  - Magnan, Michel. 1994-1997. L'utilisation des mesures de performance organisationnelle dans la détermination de la rémunération des dirigeants. Fonds FCAR (Québec): \$46 907
  - Cormier, Denis; Magnan, Michel; Morard, Bernard. 1993-1994. Le bilan environnemental de l'entreprise et son impact sur sa valeur boursière: une étude canadienne. CGA-Canada Research Foundation: \$6 000
  - Cormier, Denis; Magnan, Michel; Morard, Bernard. 1992-1993. The Going-Concern Assumption and the Auditor: An Investigation of Diagnostic Tools. CGA Canada Research Foundation: \$8 000
  - Cormier, Denis; Magnan, Michel; Morard, Bernard. 1992-1993. The Going-Concern Assumption and the Auditor: An Investigation of Diagnostic Tools. Canadian Accounting Academic Association: \$7 500

*(\*Over the years, funds were also obtained from Concordia University, École des HEC, UQAM and McGill University to finance conference presentations and as seed money for new research projects)*

## TEACHING ACTIVITIES, AWARDS and RECOGNITIONS



- Teaching since 1982
- Experience encompasses advanced financial accounting, management control and advanced auditing in various university programs (BAA or BComm, MBA, MSc, PhD, CA programs), throughout Canada and abroad
- Co-authored an Advanced Financial Accounting casebook (1999), an Accounting Theory textbook (1993) as well as many additional teaching cases
- Actively involved in the supervision of PhD (14 students), MSc and MBA students. (Doctoral students have found positions at institutions such as McGill University, University of Western Ontario, Wilfrid Laurier University, University of Ottawa and the University of Manitoba)
- Attended the Université d'été en pédagogie Concordia-Laval-Bordeaux (Summer 2011) and the Harvard Business School Press Leadership program (Spring 2010)
- Obtained Bourse d'excellence en enseignement universitaire from the Ministère de l'enseignement, des loisirs et des sports (2009) applicable for the 2008-2015 period. (*The only professor from Concordia who obtained this distinction and one among 26 in Québec*)

## AWARDS



- Membre distingué (Distinguished Member), Ordre de l'excellence en éducation du Québec (Order of Excellence in Education) (2018)
- Bourse d'excellence en enseignement universitaire (Excellence Awards in University Education, Ministry of Education) (Chantier II). Ministère de l'éducation, des loisirs et des sports (2008-2018)

## FORMAL UNIVERSITY COURSES



- Concordia University  
Baccalaureate in Commerce
- Advanced Financial Accounting (Fall 2000, Winter 2001, Spring 2001)
- Master in Business Administration
- Business Valuation (Fall 2010, 2011, 2012, 2013, 2015, 2016, 2017, 2018)
- Executive MBA
- Managerial Accounting (Fall 2001-2005)

- Financial Accounting  
(Fall 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020)

#### PhD in Business Administration

- Accounting Research: An Overview (with colleagues)  
(Fall 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2015, 2016, 2017, 2018, 2019, 2020)
- Managerial Accounting Theory (with Emilio Boulianne)  
(Winter 2006, 2007, 2008, 2009, 2010, 2011, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020)
- Corporate Reporting: Theory and Evidence (with D. Peltier-Rivest)  
(Spring 2002 and Fall 2004)

#### HEC-Montréal

##### Baccalauréat en administration des affaires (Bachelor in Business Administration)

- Comptabilité financière: regroupements (Mergers and Acquisitions Accounting) (1996-1999)
- Comptabilité financière avancée (Advanced Financial Accounting) (1995-1999)
- Comptabilité financière: compléments (Advanced Financial Accounting) (1995)
- Vérification II (Advanced Auditing) (Winters 1983, 1984, 1985 and 1990)
- Lecture et interprétation d'états financiers (Financial Statement Analysis) (1989 and 1990)
- Comptabilité de gestion (Management Accounting) (Fall 1984)
- Comptabilité générale (Financial Accounting Intro) (1982-1983, 1983-1984, 1984-1985)

#### MBA

- Information comptable et gestion (Intro. Course)  
(Fall 1989, Winter and Summer 1990)
- D.E.S.S. en comptabilité publique (Diploma in Public Accountancy)
- Séminaire de contrôle stratégique (Strategic Management Control), (1999)
- Séminaire de théorie comptable (Accounting theory) (2 lectures) (1998 and 1999)
- PhD en administration – séminaire de lecture dirigée
- Stratégies de communication de performance organisationnelle  
(Organizational Performance Communications Strategies) (1997)

#### Université du Québec à Montréal

##### Baccalauréat en sciences comptables (Bachelor in Accountancy)

- Vérification fondamentale (Audit techniques) (1992-1995)  
Coordinator

##### Maîtrise en sciences comptables (M.Sc. in Accountancy)

- Évolution de la pensée comptable (Accounting Theory)  
Coordinator (1992-1994)

- Méthodologie de recherche en sciences comptables (Research Methods) Coordinator (1993-1994)
- Sujets spécialisés en comptabilité financière (Financial Analysis) (1993) MBA pour cadres (Executive MBA)
- Séminaire sur la gestion par tableau de bord (Performance Scoreboards) (Winter 1995)
- Séminaire sur l'analyse des états financiers (Financial Statement Analysis) (Winter 1994)

PhD en administration

- Théories en sciences comptables (Accounting Theories) (Three Lectures) (Fall 1994)
- Méthodologies de recherche en sciences comptables (Accounting Research Methods) (Two Lectures) (Winter 1995)

McGill University

Bachelor of Commerce

- Financial Accounting III: Advanced Financial Accounting (Winter 1991 and Winter 1992)
- Introduction to Financial Accounting (Fall 1990)

MBA

- Accounting: A Managerial Perspective (Fall 1991)

PhD in Business Administration

(New Seminar) (Winter 1991 and Winter 1992)

Université Laval

- BAA (Bachelor in Business Administration)
- Séminaire en théorie comptable (Accounting Theory) (Winter 1993 and Winter 1994)

## **VISITING OR GUEST TEACHING APPOINTMENTS**



ESSEC (2014, 2015, 2016, 2017, 2018, 2019, 2020)  
Strategic Value Creation and Business Analysis (MBA)

Université Lyon-III (2014, 2017)

IAE

Seminar in Research Methodology (Ph.D. program)

HEC (Paris) (2011)

Michel Magnan

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Seminar on accounting research (Ph.D. program)

ESSEC (2009)

Seminar on Fair Value Accounting (Ph.D. program)

Université de Toulouse (2000, 2003)

International Financial Reporting (DESS en management international).

Anglo-Saxon Financial Reporting (MSTCF)

Université de Rennes

Governance and Business Valuation (Mastères CCA et Finance – 2019, 2020) – International Week

Managerial Audit and Controls (Mastère en contrôle de gestion – 2005-2009)

Governance Seminar (Mastère en finance – 2009-2020)

International Financial Reporting (Mastère en comptabilité, contrôle et audit – 2005-2007)

École supérieure de commerce de Toulouse

Gestion de la rémunération (Mastère en ressources humaines – 2005)

Managerial Audit and Controls (Diplôme ‘Grande École’ – 2005-2007)

The Aarhus School of Business (1999)

Seminar in Advanced Management Control (M.Sc. program)

Seminar on Current Management Accounting Research Trends (Ph.D. program)

HEC-Genève

Audit de gestion (Certificat en contrôle de gestion, 1995-2015)

## **SUPERVISION OF GRADUATE STUDENTS (and topics)**



### **Supervisor (or Co-supervisor) of Completed Doctoral Theses:**

- 2021 Karen Naaman (Concordia) – Three Essays on Say on Pay
- 2020 Shane Nichols (Concordia) – On the Relevance of Fair Value Accounting
- 2020 Yetaotao Qiu (Concordia) – Three Essays on Information Externalities
- 2020 Mohammad Hendijani (Concordia) - Essays on CSR and Financial Markets
- 2020 Leanne Keddie (Concordia) – Essays on CSR and Executive Compensation
- 2018 Christine Naaman (Concordia) – Three Essays on Credit Unions
- 2018 Najib Sahyoun (Concordia) – Voluntary Disclosures in Audit Committee Reports
- 2018 Shafu Zhang (Concordia) – The Causes and Consequences of Product Recalls



- 2017 Bo Zhang (Concordia) – Three Essays on Financial Information Disclosure  
 2017 Tarek El Masri (Concordia) – Essays on Corporate Governance of Family Firms  
 2014 Hani Tadros (Concordia) - Corporate Environmental Reporting  
 2014 Maryam Firoozi (Concordia) – Three Essays on Governance  
 2013 Jun Zhan (Concordia) – Audit Fees and Financial Reporting Quality  
 2012 Haiping Wang (Concordia) – Fair Value Accounting and the Debt Market  
 2011 Mingzhi Liu (Concordia) – Financial Reporting Quality and Public Bond Markets  
 2010 Michelle Rodrigue (Concordia) – 3 Essays on Environmental Reporting  
 2009 Tiemei Li (Concordia) – Offshore Firms: Financial Reporting and Valuation  
 2007 Ning Shi (Concordia) – Cross-Listing Firms’ Disclosure (co-supervision)  
 2007 Pavlo Kalyta (Concordia) – Supplemental Executive Retirement Plans  
 2006 Virginia Bodolica (HEC – co-supervisor) – CEO Compensation and M&A  
 2006 Pascale Lapointe (Concordia) – Transitory Goodwill Impairment Tests  
 2005 Samer Khalil (Concordia) – Governance and Directors’ Compensation  
 2002 Bixia Xu (Concordia) – Non-Financial Performance Valuation in the Biotech Industry  
 2001 Gélinas, Patrice (HEC) – Executive Compensation Determination (co-supervision)  
 2000 Berthelot, Sylvie (HEC) – Accounting for Site Restoration Costs  
 1999 Rakotosoa, Emmanuel (HEC) – Accounting for Stock Options  
 \*Winner of HEC’s 1999 Award for the Best Doctoral Thesis

### **Supervisor (or co-supervisor) of Completed Master Theses:**

- 2007 Stéphanie Parent (HEC – co-supervisor) – Supplemental Executive Retirement Plans  
 2003 Houle, Karine (HEC) – CEO Compensation in Target Firms prior to a Merger  
 2000 Vaillancourt, Marie (HEC) – Effectiveness of Workers’ Incentive Plans  
 1998 Calloc’h, Yann (HEC) – Board of Directors Power and CEO Compensation  
 1998 Prost, Corinne (HEC) – Expatriates Compensation Management  
 1998 Fall, Mahé Léna (UQAM) – Impact of Stock Option Grants on Firm Performance  
 1997 Lalande, Marie-Pierre (HEC) – Impact of Profit Sharing Plans Adoption  
 1997 Pagé, Martine (UQAM) – Use of Performance Indicators for CEO Compensation  
 1996 Bourgeois, Patrice (HEC) – Consequences from Executive Compensation Disclosure  
 1995 Raymond, Sophie (HEC) – Field Investigation of Stock Options’ Effectiveness  
 1994 Nadeau, Cathy (UQAM) – Impact of Anti-Dumping Investigations on Reported Earnings  
 1994 Bozec, Richard (UQAM) – Impact of Credibility Signals on Earnings Valuation

### **Supervisor (or co-supervisor) of Completed EMBA Research Theses:**

- 2004 Erika Beaumier (JMSB) – Corporate Governance at Hollinger  
 2004 Jonathan Boulanger (JMSB) – Performance Scorecard in a Manufacturing Plant  
 2004 Rodney Corrigan (JMSB) – ABC Costing in Stevedoring Operations  
 2003 Serge Bohjadian (JMSB) – Stock Options and Disclosure at Nortel  
 2003 Thomas Augustinas (JMSB) – Balanced Scorecards

- 2003 Nadia Perrotta (JMSB) – CEO Compensation at Repap
- 2002 Patrick Lambert (JMSB) – Balanced Scorecards

**Supervisor of MBA Research Essays:**

- 2015 Nelson Duenas
- 2008 Raj Maghan

**Supervisory or Examining Committee Member for Completed Doctoral Theses:**

- 2021 Abdel Mehdi BEN ABDELHAMID (Université Clermont Auvergne)
- 2021 Anush Drampyan (University of Padova)
- 2020 (Concordia, Department of Economics)
- 2019 Sana Ben-Hassine (HEC Montréal)
- 2019 Luania Gomez Gutierrez (ESG-UQAM)
- 2019 Charles Zinsou (Université de Toulouse-Capitole)
- 2019 Lan Phuong Nguyen (Université de Rennes I)
- 2018 Ionela Andreicovici (ESSEC)
- 2018 Liang Guo (Concordia, Department of Economics)
- 2017 Jonathon Cziffra (HEC Montréal)
- 2017 Barbara Su (University of Toronto)
- 2016 Cedric Poretti (HEC Lausanne)
- 2015 Félix Zogning NGuimeya (UQAM)
- 2015 Amal Dabbous (Concordia, Department of Economics)
- 2015 Rucsandra Moldovan (ESSEC Business School)
- 2014 Emmanuelle Negre (Toulouse-Capitole)
- 2014 Ahmad Hammami (McGill)
- 2013 Tiphaine Jerome (HEC Paris)
- 2013 Mohamed Bouaziz (UQAM)
- 2013 Jade Michel Haddad (Concordia)
- 2012 Jonathan Maurice (Universite de Montpellier I)
- 2012 Hamza Bahaji (Universite Paris-Dauphine)
- 2011 Yutao Li (University of Waterloo)
- 2011 Miguel Minutti-Meza (Rotman, University of Toronto)
- 2011 Luc Paugam (Paris-Dauphine)
- 2011 Mohamed Drira (HEC)
- 2011 Emma Ben Said (HEC-Paris)
- 2010 Isabelle Caron (HEC-Montreal)
- 2009 Thomas Schneider (University of Waterloo)
- 2007 Nadia Smaili (HEC)
- 2007 Fethi Saidi (UQAM)
- 2002 Claude Francoeur (UQAM)
- 2000 Herrbach, Olivier (Université de Toulouse 1)
- 2000 Alley Daneshfar (Concordia University)

2000 Vanessa Magness (University of Manitoba)  
2000 Fathi Elloumi (UQAM)  
1997 Linda Thorne (McGill)  
1996 Xijia Su (Concordia)  
1996 Jane Craighead (McGill)  
1995 Gary Spraakman (Concordia)

### **Supervisor (or Co-supervisor) of Doctoral Theses Currently Underway:**

Qi Guo  
Mahmood Delshadi  
Long Bui  
Karen Naaman  
Arman Motaghi

### **CASES**



- Have written or co-written several cases or mini-cases
- Some of these cases have been published and, therefore, are referenced in the Publications section.
- Others have been developed solely for class discussion and analysis purposes thus accompany my class material.
- Others have been developed as exam material for CPA Canada.

## PROFESSIONAL AND SERVICE ACTIVITIES



## ADMINISTRATIVE AND SERVICE ACTIVITIES (AT CONCORDIA)



### Current Involvements – Concordia:

- UNITY Program Steering Committee (Financial information system; Human resources information system; Procurement information system) - \$50 million SAP implementation project
- Pension committee, Concordia University Employees Pension Plan - \$1.1 billion in assets
- Investment subcommittee, Concordia University Employees Pension Plan
- Director, Desjardins Centre for Business Finance Innovations

### Prior Involvements – Concordia:

- Faculty and Department (chair) Ph.D. Committees (2000-2020)
- Department of Accountancy Personnel Committee, John Molson School of Business (2008-2019)
- Faculty Research committee, John Molson School of Business (2001-2011)
- Department of Accountancy Hiring Committee, John Molson School of Business
- Awards committee, John Molson School of Business (2001-2007)
- Senate, Concordia University (2011-2012)
- Faculty Personnel and Tenure Committee, John Molson School of Business (2007-2012)
- Associate Dean – MBA and Graduate Diploma Programs (2006-2007)
- Associate Dean – External Affairs (2005-2006)
- Acting Chair, Department of Accountancy, March 2010.
- Task force on Core Competencies, Office of the Provost (2009-2010)
- Strategic Planning Task Force, John Molson School of Business (2007-2008)
- Faculty Council, John Molson School of Business (2002-2007)
- Strategic Task Force, Office of the President – Government and Community Relations (2006-2007)
- Co-Chair, Concordia Community Campaign (2006). This campaign was the most successful ever
- Vice-Chair, Concordia Community Campaign (2005)
- Graduate Programs Task Force, JMSB (2005-2006)

## EDITORIAL APPOINTMENTS



Consulting Editor, Contemporary Accounting Research (CAR) (2013-2020)  
Editor-in-Chief, Contemporary Accounting Research (CAR) (2007-2010)  
Associate Editor, Contemporary Accounting Research (CAR) (2001-2007)

- CAR is one of the world's leading accounting journals and got recognized by the Financial Times of London in 2010 (Now part of the FT 45)
- During my editorship, the number of new submissions doubled to around 300 per year
- Chaired the annual CAR conference (2007- 2009) attracting between 140 - 180 persons from around the world
- Hosted CAR's first international conference (2009) in Hong Kong
- During my term as Editor, CAR's SSHRC funding got renewed and it engaged into a publishing alliance with Wiley

### OTHER:

- Associate Editor, *European Accounting Review* (2015-2020)
- Associate Editor, *Canadian Journal of Administrative Sciences* (Since 2013)
- Co-Editor in Chief, *Revue française de gouvernance d'entreprise* (Since 2014)
- Advisory Editorial Board, *CPA Magazine* (2008-2017)
- Editorial board, *Contemporary Accounting Research*
- Editorial board, *Finance-Contrôle-Stratégie*
- Editorial board, *Revue Management & Avenir*
- Editorial board, *Comptabilite-contrôle-audit*
- Editorial board, *Sustainability Accounting, Management and Policy Journal*
- Editorial board, *Auditing: A Journal of Practice and Theory*
- Editorial board, *Journal of Management & Governance*
- Editorial board, *Accounting, Auditing & Accountability Journal*
- Editorial board, *Accounting Forum*
- Editorial board, *Corporate Governance: An International Review*
- Editorial board, *Social and Environmental Accountability Journal*


## OTHER SERVICE TO THE ACADEMIC COMMUNITY



- Principal Researcher and Fellow, CIRANO
- Member, Scientific Committee, CIRANO, since 2018
- Member, Board of Directors, Canadian Academic Accounting Association, since 2018
- Member, Special committee on the governance of the Association, CAAA. December 2016-March 2017.

- Chair, Search committee for the next Editor in Chief of Contemporary Accounting Research. September 2015 - May 2016.
- Reviewer for the annual conferences of ASAC, CAAA, Association francophone de comptabilité and AAA
- External referee for Social Sciences and Humanities Research Council and Fonds FQRSC
- Ad hoc consulting editor and/or reviewer for Contemporary Accounting Research, Canadian Journal of Administrative Sciences, Gestion, European Accounting Review, Accounting, Auditing and Accountability Journal and Relations Industrielles/Industrial Relations, Journal of Business Ethics, Journal of Environmental Management, Corporate Governance, Journal of Management Studies, International Journal of Disclosure and Governance, Journal of Business Finance and Accounting, Journal of Accounting and Public Policy, Journal of Management Studies, Journal of Management & Governance, Management Decision
- External referee for evaluation, tenure and promotion decisions at Simon Fraser University, HEC-Paris, Memorial University, University of Alberta, Simon Fraser University, University of Saskatchewan, University of Regina, University of Manitoba, Queen's University, University of Toronto, York University, University of Ottawa, Boston College, Fairfield University, Université Laval, HEC-Montréal, University of Waterloo, Washington State University, Université de Neuchatel, HEC Lausanne
- External member of appraisal committees at York University, NOVA Southeastern University, University of Saskatchewan, Université de Sherbrooke
- President, Association académique internationale de gouvernance (2013-2015)
- Chair, CAAA annual conference 2013
- Chair, Conférence internationale de gouvernance, 2011
- Member of Habilitation à diriger des recherches (HDR) committees, highest degree in the French university system, for Andrei Filip (Université de Grenoble), Lionel Touchais (Université de Rennes I) and Jean-Noel Chauvey (Université de Montpellier).


## PROFESSIONAL AND OTHER SERVICE ACTIVITIES

- 
- Member, Special Covid-19 committee, board of directors, Mouvement Desjardins (2020)
  - Member of the board of directors and treasurer, Société de développement commercial Montreal Centre-Ville (Montreal Downtown Business Improvement Corporation)
  - Trustee, Fondation Montréal Centre-Ville (Montreal Downtown Foundation)
  - Member, Consultative Group on Compliance Monitoring and Enforcement of the United Nations Conference on Trade and Development (2015). Geneva.
  - Member, Comité sur le deficit d'inscription en bourse, Ordre des CPA du Québec & Finance Montréal (Member of the steering committee) (2014-2016)
  - Member, Accounting Standards Board (2011-2017) (*The Accounting Standards Board is Canada's standard-setter for financial reporting. All reporting entities in the private sector, including not-for-profit, pension plans, privately-held or publicly accountable*)

*must report their financial condition in accordance with standards enacted by the Accounting Standards Board)*

- Member of the board of directors and Chair, Audit, risk and ethics committee, *Desjardins Groupe d'assurances générales / Desjardins General Insurance Group* (since 2016). DGAG is Canada's third largest property and casualty insurance firm, with around \$4 billion in revenues.
- Member of the board of directors and member of the Audit, risk and ethics committee, *Valeurs Mobilières Desjardins Inc.* (2014-2016) (*Valeurs Mobilières Desjardins is the investment banking/securities brokerage arm of the Mouvement Desjardins and has around 1,000 employees and over \$20 billion in assets*)
- Academic Advisory Committee of the Accounting Standards Board (Chair between 2011 and 2017; 2019-....)
- Corporate Finance Qualification Education Committee (CPA Canada) (Chair) (2008-2012)
- Member, Editorial Board, CPA Magazine (2008-2017)
- Jury, Prix du PDG de l'année, Les Affaires (2015, 2016, 2017, 2018, 2019)
- Jury, Prix de gouvernance KornFerry-Les Affaires (2005-2012)  
(*The annual dinner gala for awarding Les Prix KornFerry-Les Affaires is the premium governance event in Quebec*)
- Jury, Prix en entrepreneurship et développement durable, Fondation Desjardins (2007-2013) (*These annual awards are sponsored by the Fondation Desjardins but under the aegis of the Executive Vice-President – Commercial Banking, Mouvement Desjardins*)
- Member of the board of directors and governance committee, Institut pour la gouvernance des organisations privées et publiques since 2010
- Member of the board and executive committee, Institut de finance mathématique de Montréal (2007-2016)
- Comité des bourses de maîtrise et de doctorat, Fondation de l'Ordre des CPA du Québec

## OTHER PROFESSIONAL INVOLVEMENTS (Sample)

- 
- Head Table. Luncheon. Institut sur la gouvernance des organisations publiques et privées. (May 2011)
  - Head Table. Conférence-midi. Le cercle de la finance. (October, 2010)
  - Head Table. Conférence-midi. Le cercle de la finance. (February 25, 2010)
  - Head Table. Les conférences-midi Fasken Martineau. AMBAQ. (December 2, 2009)
  - Head Table. Les petits déjeuners Les Affaires. Richard Lord, CEO of Quincailleries Richelieu. (November, 2009)
  - Member, Institute of Corporate Directors.
  - Member, Cercle des administrateurs de société

## PRIOR INVOLVEMENTS



- Education Editor, CA Magazine (2005-2007)
- Board of directors, Canadian Academic Accounting Association (2006-2010) (2012-2013)
- Committee member, Fonds québécois de recherche sur la société et la culture (1991-2007)
- Committee member, Social Sciences and Humanities Research Council of Canada (2007-2008)
- Trustee, Fondation Destination Centre-ville (2007-2009)
- Board member, Société de développement commercial du centre-ville de Montréal (2003-07)
- Board member, Studio de musique ancienne de Montréal (2003-2007)
- Jury, Prix Performance PME (Les Affaires) (2006)
- Advisory Academic Committee, Canadian Institute of Chartered Accountants (2000-01)
- Comité des années sabbatiques, École des HEC (1999-2000)
- Comité du programme Nouveaux Chercheurs, Fonds FCAR (1998-99, 1999-2000, 2000-2001)
- Comité du financement des équipements, Fonds FCAR (2000).
- Comité des revues scientifiques, Fonds FCAR (1991, 1992, 1997, 1998)
- Liaison Committee, Canadian Institute of Chartered Accountants-Canadian Academic Accounting Association (1995-2001)
- Treasurer and Board Member, Centre de la petite enfance HEC (1998-2000)
- Comité sur la tâche du professeur, École des HEC (1997-1998)
- Comité spécial sur le financement universitaire, École des HEC (1996)
- Comité des libérations de tâches d'enseignement, École des HEC (1996-1999)
- Comité de formation professionnelle, Ordre des CA du Québec (1996-1999)
- Nominations committee, Canadian Academic Accounting Association (1997-1998)
- Environmental Liabilities and Costs Task Force, Canadian Institute of Chartered Accountants (1993-1998)
- Associate member, Auditing Standards Committee, CICA. (1992-1997)
- Comité sur le financement des universités, École des HEC (1996)
- Comité sur la carrière des professeurs, École des HEC (1996-1997)
- Comités de direction et de recrutement, Département des sciences comptables, UQAM (1993-94)
- Sous-commission des ressources, Université du Québec à Montréal (1994-1995)
- Directeur de la maîtrise en sciences comptables, Université du Québec à Montréal (1994-1995)
- Directeur adjoint du Département de sciences comptables, UQAM (1993-1994)
- Comités de finance et des dons majeurs, Société canadienne du cancer - division du Québec (1989-1994)



- Oversight Committee for the Diploma in Chartered Accountancy, McGill University (1990-1992)
- Financial Reporting Exposure drafts committee, Canadian Academic Accounting Association (1991-1994)
- B.Comm. Committee. McGill University (1990-1992)
- Secretary-Treasurer, Association des Professeurs des HEC (1984-1985)

## EXPERT REPORTS AND ADVICE

- Campbell, B. Magnan, M. Turgeon, R. 2021. *Appui gouvernemental à l'innovation : proposition de cadre intégré*. CIRANO Project Report 2021RP-10. 83 pages.
- Normand, R., Magnan, M., Pougom, G., H. Noussa. 2020. Conséquences de la covid-19 : étude de l'impact des taux d'intérêts négatifs. CIRANO Project Report. 2020RP-22. 48 pages.
- Meloche, J.P., Magnan, M., Tremblay, M.S. 2020. Les fusions institutionnelles : fondements théoriques, enjeux et défis de mise en œuvre. CIRANO Project Report. 2020RP-13. 69 pages.
- Magnan, M., Normand, R., Campbell, B. 2019. *Analyse comparative du positionnement du secteur financier québécois : tendances récentes et défis*. CIRANO Project Report 2020RP-19. 75 pages.
- Magnan, M., Campbell, B. 2019. *Évaluation du potentiel de développement du secteur des technologies dans une zone métropolitaine*. CIRANO Project Report.
- Campbell, B., Magnan, M., Perron, B. and Tarshi, Z., 2016. *Règles budgétaires touchant les dépenses consolidées*. CIRANO Project Report RP2016-10).
- Michel Magnan. 2016. Case Study on Compliance Monitoring and Enforcement of Accounting and Reporting Standards: Canada. Written at the request of the United Nations Conference on Trade and Development and presented at the International Standards on Accounting and Reporting conference in October 2014
- Bryan Campbell, Michel Magnan (in collaboration with Zabiullah Tarshi). 2016. *Vers une analyse intégrée des marchés financiers Québécois*. CIRANO Project Report RP2016-07. 99 pages.
- Bryan Campbell, Michel Magnan (In collaboration with Jonathan Wang, Zabiullah Tarshi, Soukaina Mahfood). 2016. *Gouvernance des caisses de retraite et gestion de portefeuille dans un contexte de tension*. CIRANO Project Report RP15-16. 113 pages.
- Magnan, M., Campbell, B., Allaire, L., Wang, J. 2014. Le premier appel public à l'épargne et les sociétés québécoises. CIRANO Project Report. 83 pages
- Pensions 4-2 au Québec : Vers un nouveau partenariat. Report submitted to the Ministry of Finance (Québec). Realized by a CIRANO team: Bryan Campbell, Laurence Allaire, Paul Gauthier, Michel Magnan, Richard Guay. Summer 2011. 146 pages
- University Associate – Raymond Chabot Grant Thornton, LLP (2003-2009)
- Academic adviser for the development and delivery of the Corporate Finance Qualification education program for the CA profession. Canadian Institute of Chartered

Accountants. The project is now conducted jointly with the Institute of Chartered Accountants of England and Wales (since 2002)

- Expert advice on equity capital measurement for Ministère du revenu du Québec (2008)
- Expert advice on restructuring gains for Revenue Canada (2006)
- Expert advice on management accounting for Intermetal S.A. (Tunisia) through HEC-CETAI. (1997-1999)

## EXECUTIVE EDUCATION & PROFESSIONAL DEVELOPMENT



The Governance Oversight of Mergers and Acquisitions

- Seminar offered to the boards of Coopérative Fédérée du Québec and Nutri Inc. and to the senior management of Coopérative Fédérée (2017, 2020)

Essentials of Governance

- Seminar offered to the board of trustees of Fonds commun de placement des régimes de retraite de l'Université Laval (2017) and to the board of AeroMontreal (2019).

Essentials of Audit Committee

- Seminar offered to the board of directors of Commission des normes d'équité et de santé et sécurité au travail (2017; 2020) and to the audit committee of Retraite Quebec (2018)

Business Ownership – Valuation

- Seminar within the Business Ownership program offered by the John Molson Executive Centre (2017)

L'indépendance des administrateurs

- Seminar within the ASC program offered by Collège des administrateurs de sociétés (since 2015)

Director Compensation

- Seminar within the HR continuing education program offered by The Directors' College (2014)

Transparency: The New Imperative - The Moral Law within Organizations

- Professional development seminars for leadership team of TNG Corporation (2012-2013)

Fusions, acquisitions et désinvestissements

- Seminar for the professional finance and accounting staff of Pharmascience. (2012)

Comprendre le monde financier et ses marchés

- One-day seminar for Mouvement Desjardins professionals, supervisors and junior executives. (2011-2012-2013-2014-2015-2016)

*(Provided throughout Québec. Partnership between JMSB Executive Center and Institut coopératif Desjardins)*

#### Gestion financière et budgétaire

- Two-day seminar for vice-presidents, managers and professionals at RONA's head office (2011-2012)

#### Gestion financière et budgétaire

- Two-day seminar for pharmacists and staff associated with Familiprix (2011-2012)

#### Board Governance Diagnostic

- Half-day workshop with the board of directors of the Caisse Desjardins de Laval Nord. (June 2009)

#### International Financial Reporting and Auditing

- Development and teaching of a customized three-day program for the financial staff of Nepal's power utility (Spring 2006)

#### Financial Information Analysis

- Development and teaching of a customized half-day program for project managers from around the world at SNC-Lavalin. (October 2003)

#### Financial Accounting Update

- Development and teaching of a customized half-day program for the managerial finance staff of Bombardier Aerospace in both Montreal and Toronto (150 professional accountants). (September 2003, September 2006, May 2007)

#### Opérations entre apparentés: quels sont les enjeux ?/Related Parties Transactions: What is at Stake ?

- Development and teaching of a one-day seminar on financial reporting and taxation issues arising from the application of accounting standard 3840 on related party transactions.
- Taught to members of the Ordre des comptables agréés du Québec (Jointly with Suzanne Landry, UQAM)  
(Fall 2001, Winter 2002, Fall 2002, Winter 2003, Fall 2003, Spring 2004, Winter 2005, Spring 2006, Fall 2006)

*(\* Adapted and being taught across Canada. Selected as one of the CICA's top continuing education seminars)*

#### Financial Reporting in the United States: A Canadian Perspective

- Development and teaching jointly with Jane Craighead, McGill University of a customized half-day program for the managerial finance staff of Bombardier Aerospace (June 2000)

#### Analyse de l'information financière (Financial Statement Analysis)

- Development and teaching of customized program comprising three half-day seminars for the professional staff of William M. Mercer Ltd.(Montréal office) (2000-2001)

Mise à jour en Analyse financière (Financial Analysis Update)

- Development and teaching of a three half-day seminars for a senior officer of Fonds de Solidarité des Travailleurs du Québec. (Winter 2000)

Innovations en contrôle stratégique (Innovations in Strategic Management Control Tools)

- Development and teaching of a one-day seminar for the CFO and other senior finance executives of Groupe chimique tunisien. Developed with Paul André, HEC and Alex Mersereau, HEC. (Winter 2000)

Perfectionnement en comptabilité (Financial Reporting Update)

- Development and teaching of a two-day seminar on financial accounting and reporting standards for members of the Ordre des comptables agréés du Québec. Jointly with Nadi Chlala, Louis Ménard and Suzanne Landry, UQAM. (1994-2002)  
*(\*One of the most popular among those being offered by the Ordre)*

Fusions, acquisitions et désinvestissements : aspects comptables, fiscaux et de gestion des ressource humaines / Mergers, Acquisitions and Disinvestments : Accounting, Tax and HR, Comptables Agréés du Québec.

- Developed jointly with Suzanne Landry, UQAM and Sylvie St-Onge, HEC (1996-1997, 1997-1998 and 1998-1999)  
*(\*Presented over 20 times in French and in English)*

Nouveau système comptable tunisien (New Tunisian Accounting System)

- Development and teaching of a three-day seminar for the top management of Groupe chimique tunisien (Tunisia's largest corporation) on the new Tunisian accounting system, including a comparative analysis with Canadian and International accounting standards. Developed with Louise St-Cyr (HEC). (Winter 1998)

Mise à jour en comptabilité financière (Accounting Standards Update).

- Development and teaching of a one-day update seminar on new accounting standards for the accounting and financial staff of Bombardier Aéronautique. Jointly with Paul André and Raymond Morissette (both from HEC). (Spring 1997 and 1998)

La lecture des états financiers.

- Development and teaching of one-day seminar on financial statement analysis for the corporate sales staff of Bell Canada. (1997)

Information financière et entreprises de technologie (Financial Reporting in the High-Tech Sector).

- Involvement in the development and teaching of a one-day seminar for the credit and financial staff of Société de développement industriel du Québec in Montreal and in Quebec City. (Fall 1996)

Analyse financière dans un contexte de levée de fonds (Financial Statement Analysis in a Fund Raising Context).

- Development and teaching of a one-day financial statement analysis for the corporate fund raising staff of Centraide Montréal. (1996)

Comptabilité générale: nouveautés et mise à jour (Accounting Update)

- Development and teaching of a one-day update seminar on new accounting standards for the accounting and audit staff of Demers, Beaulne & Associés. (1995)

Intangible Assets and Non-Monetary Liabilities: Overview and Trends

- Development and teaching of a seminar on reporting standards in the high-tech sector for the top credit management of the Development Bank of Canada. (1994)

La rémunération: un levier stratégique (Compensation: A Strategic Tool)

- Development and teaching of a one-day seminar on new trends in compensation management for members of Association des Professionnels en Ressources Humaines du Québec. Jointly with Michel Tremblay, UQAM. (1993)

Analyse financière à long terme (Long Term Financial Statement Analysis)

- Development and teaching of a two-day seminar on new accounting standards and on financial statement analysis for the credit and financial staff of the Business Development Bank of Canada. (1992)

Gestion de la décentralisation budgétaire / Decentralized Budget Management

- Development and teaching of a one-day seminar on budget management for the nursing staff of four Montreal area hospitals. Sponsored by centre de formation continue du département de gestion des soins de la santé de la Faculté de médecine de l'université de Montréal. (Fall 1991)

Analyse de risque: Flux d'encaisse et structure de capital (Risk Analysis: Cash Flows and Capital).

- Development and teaching of a three-day seminar on financial statement analysis for the commercial credit staff of Banque Laurentienne du Canada. Sponsored by McGill's Management Institute.(1991)

La gestion de l'actif dans l'industrie de la distribution (Asset Management in the Wholesale Industry).

- Présentation aux directeurs des finances d'entreprises actives dans la distribution. La conférence était commanditée par MAI Canada. (Octobre 1990)

## **ORGANIZATION OF CONFERENCES (Organizing Chair; Selected Events)**



- CIRANO. Décarbonisation des portefeuilles institutionnels : enjeux et défis. November 12, 2019.
- CIRANO. Non-GAAP Performance Reporting and Financial Markets: Information, Deception or Confusion? March 21, 2018 (Montréal)
- CIRANO. Financement des entreprises via les marchés des capitaux: évolution ou révolution. October 25, 2016 (Montréal)
- Canadian Academic Accounting Association. May 30-June 2, 2013 (Montréal).
- CIRANO. IFRS and Canadian Capital Markets. March 2013
- Association Académique Internationale de gouvernance. May 30-31, 2011 (Montréal).
- CIRANO. Fair Value Accounting: What Next? April 28, 2010
- Accounting program, Social Sciences and Humanities Research Council of Canada conference on management. September 30, 2009
- CIRANO. Panel Discussion on Recent Trends in Financial Reporting: Implications for Governance and Risk Management (May 27, 2009)
- CIRANO. The Governance of Income Trusts. September 2006. Conference organized at CIRANO
- Contemporary Accounting Research annual conference: 2009 (Montreal), 2008 (Quebec), 2007 (Montreal)
- Contemporary Accounting Research – Journal of Contemporary Accounting and Economics Joint Symposium, 2009 (Hong Kong)

## SELECTED PROFESSIONAL PRESENTATIONS

- Magnan, Michel. 2017. Principles and Practices for Effective Board Governance. Session leader at the Council of Commissioners, Eastern Québec School Board. June.
- Magnan, Michel. 2017. Principles and Practices for Effective Board Governance. Session leader at the Council of Commissioners, Lester B. Pearson School Board. April 29.
- Magnan, Michel. 2017. Pour une rémunération efficace. Moderator and panelist at Cercle des PDG du Québec. April 26.
- Magnan, Michel. 2016. La gestion des risques: nouvel enjeu de gouvernance. Grand colloque sur la gouvernance des régimes de retraite. IGOPP. November.18.
- Magnan, Michel. 2016. Principles of Good Board Governance. Joint Spring Conference, Quebec English School Boards Association-Academic Administrators of English Schools in Quebec. Mont-Saint-Sauveur, May 13.
- Magnan, Michel. 2016. L'indépendance des administrateurs : panacée ou boîte de Pandore? Colloque Gouvernance Express. Collège des administrateurs de sociétés. Montréal, April 5.
- Magnan, Michel; Campbell, Bryan. 2016. Enjeux de gouvernance des caisses de retraite. Autorité des marchés financiers. Montréal and Québec City, March 10.
- Magnan, Michel. 2015. La gestion des risques : le nouvel enjeu de gouvernance des régimes de retraite. Colloque retraite, placements et gestion de patrimoine. Cercle Finance du Québec. Québec, November 26
- Magnan, Michel; Campbell, Bryan. 2015. Pension Funds Governance – Best Practice and Challenges. The Professional Risk Managers' International Association, Canadian Risk Forum, November 18
- Magnan, Michel. 2015. IFRS Update. Webinar. Accounting Standards Board. November
- Magnan, Michel. 2015. Strategic Plan Consultation Update. Webinar. Accounting Standards Board. July
- Magnan, Michel. 2014. IFRS Update. Webinar. Accounting Standards Board. November
- Magnan, Michel. 2011. IASB consultation process. Webinar, Accounting Standards Board, October
- Magnan, Michel. 2009. La crise financière et la comptabilité à la juste valeur. Association des CFA de Montréal. May
- Magnan, Michel. 2009. La crise financière. Association des MBA du Québec – Grandes conférences. April 2009
- Magnan, Michel. 2009. Comptabilisation à la juste valeur et crise financière : rôle indicatif ou contributif. CIRANO. January 8, 2009
- Magnan, Michel. 2008. Panel discussion on Fair Value Accounting. Chaire de performance financière et organisationnelle, UQAM. October 1<sup>st</sup>, 2008
- Magnan, Michel. 2006. Atelier sur la rémunération des dirigeants. Chambre de commerce du Montréal Métropolitain. November 28, 2006
- Magnan, Michel. 2006. Financial Analysis. Profil Credit Annual conference. September 15

- Magnan, Michel. 2006. Réglementation de la gouvernance : une bonne idée. Presentation within the Gouvernance et réglementation workshop at the 2006 annual conference of Association des économistes québécois. Montreal, May 5
- Magnan, Michel. 2006. Le cas Enron. Presentation within the context of Alerte éthique conferences, Université de Rennes 1. Rennes, February 1
- Magnan, Michel. 2005. Gouvernance dans un contexte post-Sarbanes-Oxley. Presentation within the annual conference of Bell University Laboratories. Montreal, November 8
- Chair – Good governance: how should it be measured? Colloque de la Chambre de commerce du Montréal Métropolitain. The New Corporate Governance: What's really changed? December 8, 2005

## OPEN COMMENTARIES IN THE MEDIA

- Allaire, L.; Campbell, B.; Gauthier, P. ; Guay, R. ; Magnan, M. Gouverner par ballon d'essai. La Presse, February 29, 2012. Forum
- Rousseau, C., St-Onge, S., Magnan, M. (2012). « Corporation Nortel Networks : Le naufrage du Titanic canadien », *La Presse, Affaires*, 16 janvier
- Magnan, Michel; Cormier, Denis; Lapointe-Antunes, Pascale. Corporate Fraud's red flag : arrogance. Financial Post. December 1, 2009. FP14. Reprinted in The Edmonton Journal, The Ottawa Citizen, The Vancouver Sun, The Calgary Herald, The StarPhoenix (Saskatoon), The Times Colonist (Victoria)
- Magnan, Michel. La crise a paru encore plus grave. LaPresse Forum. April 14, 2009. A21
- Magnan, Michel. Les 3 défis de Michael Sabia. LaPresse Forum. March 17, 2009. A16.
- Magnan, Michel. Une ou treize commissions? LaPresse Forum. January 14, 2009. A20.
- Magnan, Michel. Gestion et gouvernance déficientes. LaPresse Forum. September 17, 2008. A 31
- Magnan, Michel. Le banquier est à la porte ! La Presse Forum. January 22, 2008. A23
- Magnan, Michel. JMSB Alumni Newsletter. Summer 2007
- Magnan, Michel. Une bonne affaire ? La Presse Forum. 8 mai 2007, p. A23
- Magnan, Michel. Des effets pervers. La Presse Affaires. 23 mai 2006. p. 7
- Magnan, Michel. Rémunérer ou pas ? La Presse Affaires. 24 avril 2006, p. 7
- Magnan, Michel. De plus en plus complexe. LaPresse Affaires. March, 2006. p. 7
- Magnan, Michel. Les temps des bilans. LaPresse Affaires. February 20, 2006. p. 5
- Magnan, Michel. Prudence : Google est-elle une bulle techno. La Presse Affaires, January 23, 2006, p. 5
- Magnan, Michel. Question d'efficacité. LaPresse Affaires. December 5, 2005, p. 5
- Magnan, Michel. Pour quelles raisons ? La Baie d'Hudson. LaPresse Affaires. November 7, 2005, p. 5
- Magnan, Michel. Les mêmes risques. LaPresse Affaires. October 3, 2005, p. 7
- Magnan, Michel ; St-Onge, Sylvie. Mythes et réalités : on dit bien de choses sur la rémunération des dirigeants d'entreprises. LaPresse Affaires. June 6, 2005, p. 7



## MEDIA INTERVIEWS, PROFILES or CITATIONS (most recent)

Concordia Newsmaker of the Week for the week of April 27, 2015

- Arsenault, J. 2021. Québec a laissé passer l'occasion de se renflouer. La Presse Plus Affaires. August 18, 2021.
- Jolicoeur, M. 2021. Biénergie : la PDG d'Hydro-Québec n'a pas négocié avec son ex-employeur. Le Journal de Montréal, July 14.
- Halin, F. 2021. Encore un haut fonctionnaire qui se recycle en lobbyiste. Le Journal de Montréal, July 8.
- Brosseau-Pouliot, V. 2021. Grand Prix du Canada – Des pertes de 22 millions entre 2015 et 2019. La Presse Plus Affaires. May 13.
- Arsenault, J. 2021. Plus de 14 millions de dollars pour les patrons de la Caisse en 2020. Le Devoir Economie, April 16, p. B4. Article by the Canadian Press.
- Vallières, M. 2021. Une reprise qui tarde pour Air Canada. La Presse Plus. April 6.
- Larocque, S. 2021. Investissement Québec refuse de dire à qui elle prête votre argent. Journal de Montréal. April 1.
- Larocque, S. 2021. Les largesses de Québec, une belle aubaine pour les dirigeants d'IQ. Journal de Montréal, March 24, p. 29.
- Arsenault, J. 2021. La nouvelle politique de rémunération chez Investissement Québec s'attire des critiques. La Presse canadienne. Published in several media, including Le Devoir. March 18.
- Dubuc, A. 2021. Des questions pour la haute direction d'Agropur. La Presse Plus Affaires. February 12.
- Dubuc, A. 2021. De gros défis pour Agropur. La Presse Plus Affaires. February 11.
- Morneau, C. 2021. Agropur fait le point sur sa situation financière. La terre de chez nous. February 9.
- Brosseau-Pouliot, V. 2021. Le Fonds FTQ vend à profit ses actions du CF Montréal. La Presse Plus Affaires. January 20.
- Brosseau-Pouliot, V. 2021. Quel avenir pour « Trump inc. » ? La Presse Plus Affaires. 22 January.
- Montpetit, J., Nakonechny, S., Hetu, M.-H. Why millions of dollars in pandemic aid are going to corporations making healthy profits - Dozens of corporations are paying out dividends while receiving federal wage subsidies · CBC News · Posted: Dec 10, 2020 4:00 AM ET
- Léouzon, R. 2020. La fondatrice du Centre Phi poursuit son ancienne assistante pour 15 millions. Le Devoir Economie. 9 december.
- Fournier, M.-E. 2020. Les détaillants en alimentation se défendent. La Presse Plus Affaires. December 3.
- Arsenault, Julien. 2020. Le Cirque du Soleil n'est plus à l'abri de ses créanciers. Article by Canadian Press (La Presse canadienne) published by, among other media, Le Devoir. November 25.

- Codere, J.F. 2020. Performantes mais fragiles. La Presse. November 14.
- Larocque, S. 2020. Des conférenciers à prix d'or. Journal de Montréal. October 22.
- Radio-Canada. Ici Radio-Canada Première. Several interviews at Michel C. Auger noon show as well as Radio-Canada and CBC regional news, September 1<sup>st</sup> and 2<sup>nd</sup>.
- Arsenault, J. 2020. La cimenterie de Port-Daniel a été une grave erreur selon Legault. La Presse Canadienne. August 31. Article picked up in La Presse, Le Devoir, The Gazette and several other media.
- Orfali, P. 2020. Québec fait une exception pour Sophie Brochu. Journal de Montréal, July 8.
- Ferreyra, J.P. 2020. La última función del Circo del Sol: una guerra sin cuartel entre dueños y acreedores (The last function of the Circus of the Sun: an all-out war between owners and creditors). El Pais. July 3. (El Pais is Spain's leading national newspaper)
- Demetz, J.-M. Le Québec veut sauver son Cirque du Soleil. Challenges. June 28. (Challenges is France's leading national business magazine)
- RDI Radio-Canada. (C. Latreille). Interview on Cirque du Soleil restructuring. June 28.
- Brousseau-Pouliot, V.; Dufour, R. 2020. Duel pour le contrôle du Cirque du Soleil. La Presse Plus. June 10.
- Larocque, S. 2020. Le placement de Québec dans l'A220 abattu par la COVID-19. Le Journal de Montréal, June 9.
- Vallières, M. 2020. Rémunération des dirigeants: régime forcé pour cause de pandémie. La Presse Plus. June 8.
- Lemieux, J. Au Canada, le Cirque du Soleil sur la corde raide. Agence France-Presse (AFP.com). June 5, 2020. Translated into several languages and published around the world in publications such as Barron's (U.S.A.) or the Jakarta News (Indonesia). [www.afp.com](http://www.afp.com)
- Brousseau-Pouliot, Vincent; Dufour, Richard. 2020. Pourquoi le Cirque du Soleil est sur la corde raide. La Presse Plus. May 16.
- Arsenault, J. 2020. Des critiques pour Bombardier en cas d'aide publique? La Presse Plus May 8 (and retaken in other newspapers that subscribe to the Canadian Press).
- Vallières, Martin. 2020. Alerte aux dividendes. La Presse Plus. April 26.
- Arsenault, Julien. 2020. L'ex-patron de SNC-Lavalin a gagné \$7 millions en 2019. La Presse canadienne, repris dans Le Devoir, La Presse. April 8.
- Poitras, Annick. Quand la finance pousse à l'action climatique. Le Devoir. March 21.
- Fournier, Marie-Eve. 2020. Le lanceur d'alerte sème l'émotion. La Presse Plus. February 18.
- Carmichael, Kevin. 2020. AIMCo could do for Alberta what the Caisse is doing for Quebec, but minimizing political interference is key. The National Post – Financial Post. February 21.
- RDI. 2020. Live interview on Bombardier. February 5.
- Radio-Canada Québec. Live interview on Bombardier. February 5.
- Arsenault, J. 2020. Le redécollage se fait attendre chez Bombardier. La Presse Affaires and other media (Le Soleil). February 3.
- Arsenault, J. 2020. L'arrivée d'Alain Bellemare n'a pu sauver Bombardier. La Presse Affaires. February 2.
- Krol, A. 2020. Virage vert de Blackrock. La Presse Plus. January 19.

- Vailles, F. 2019. SNC-Lavalin : Une amende risible? Vraiment. La Presse Plus. December 20.
- Desjardins, F. 2019. Le bon génie de l'entreprise. Le Devoir. December 19, p. 2.
- Arsenault, J. 2019. Michael Sabia quitte la Caisse de dépôt en janvier 2020-Michael Sabia leaving the Caisse in January 2020. November 12-13. Reprinted in several media.
- Arsenault, J. 2019. Au moins \$300,000 pour Hubert Bolduc à Investissement Québec. November 8. La Presse Affaires and in other media.
- Van Praet, N. 2019. Securities regulator to review share sale plans in wake of Bombardier controversy. The Globe and Mail. October 24.
- Brousseau-Pouliot, V. 2019. Comment les partis financent leurs promesses. La Presse Plus. October 10.
- Larocque, S. 2019. Québec prête à des entreprises sans s'attendre à être remboursé. Journal de Montréal. October 2.
- Orfali, P. 2019. Départs en masse chez RONA. Journal de Montréal. September 25.
- Larocque, S. 2019. Investissement Québec: des retombées gonflées de 60%. Journal de Montréal. September 24.
- Brousseau-Pouliot, V. 2019. On cherche la logique à cette décision dit un expert. La Presse Plus. September 20.
- Dufour, R. 2019. 'Pas trop cher' selon les experts. La Presse Plus. August 13.
- Desjardins, F. 2019. Le p.-d.g. de SNC-Lavalin, Neil Bruce, prend sa retraite. Le Devoir. June 12.
- Strauss, M. 2019. Hudson's Bay CEO's compensation package of \$29.4-million under criticism as stock drops. The Globe and Mail – Report on Business, June 3.
- Vallières, M. 2019. Les millions des patrons. La Presse Plus. May 6.
- Van Praet, N. 2019. Regulator recommends Bombardier scrap executive stock-sale program. The Globe and Mail Report on Business. April 26.
- Arsenault, J. 2019. Vente d'actions des patrons: blanchie, Bombardier mettra fin à son programme. Le Soleil. April 26. (and other publications reprinting stories from the Canadian Press).
- Arsenault, J. 2019. Bombardier Produits récréatifs: Laurent Beaudoin tire sa révérence; 21 millions\$ pour les patrons. La Tribune. April 23 (and other publications reprinting stories from The Canadian Press).
- Les Affaires. 2019. Divulguer vos pratiques environnementales, c'est payant. April 20, p.4.
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