**SOPHIE AUDOUSSET-COULIER**

**CURRICULUM VITAE**

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# Current Position

John Molson School of Business – Concordia University – Montreal – Canada

June 15 – now Associate Professor, Department of Accountancy

April 24 – May 24 Invited professor/visiting scholar – IESEG Paris

October 23 Invited professor/visiting scholar – Ottawa University

July 23 – July 24 Sabbatical leave (focus on research scholarship)

June 18 – June 21 Chair, Department of Accountancy

Sept. 16 – May 17 Invited professor/visiting scholar – Université du Québec à Montréal

June 16 – May 17 Sabbatical leave (focus on research scholarship)

June 08 – May 15 Assistant professor, Department of Accountancy

June 07 – May 08 Lecturer, Department of Accountancy

# Education

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| May 2008 | Doctor of Philosophy (Doctorat ès Sciences de Gestion), HEC Paris – France  Dissertation: Audit fees disclosure and determinants – the case of French listed firms; Supervisor: Pr. Hervé STOLOWY. Available online: <https://hal.archives-ouvertes.fr/file/index/docid/501043/filename/These_Sophie_Audousset-Coulier.pdf> |
| September 1996 | Research Master (Diplôme d’Études Approfondies - DEA) Dauphine University, Paris - France |
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# Professional designation

Chartered Professional Accountant (Ordre des CPA du Québec) – ***inactive***

Certified General Accountant (Ordre des CGA du Québec) – 2009

# Research

**Research interests**

Auditing, Joint-Audit, Corporate Governance, Gender, Diversity, Accounting Profession, Financial Reporting, Practices, Responsible Investing, Pension funds, Animal Welfare.

**Publications**

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| 2023 | **Audousset-Coulier, S.**, Namaan, C., and Tekathen, M., All Paths Lead to Rome: A Schatzkian Perspective on Companies’ IFRS Transition Practices, *Accounting Auditing Control (Comptabilité – Contrôle – Audit),* 29(3), 2023, pp. 7-42. |
| 2017 | **Audousset-Coulier, S**., Marmousez, S. and Pezet, A., Qualité de l’audit : avons-nous créé une chimère ? *Revue Française de Gouvernance d’Entreprise*, vol. 18, 2017, pp. 141-161. |

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| 2016 | **Audousset-Coulier, S**., Jeny-Cazavan, A., and Jiang, L., The Validity of Auditor Industry Specialization Measures, *Auditing: A Journal of Practice and Theory*, 35(1), 2016, pp. 139-161. |
| 2016 | Himick, D., and **Audousset-Coulier, S**., Responsible Investing of Pension Assets: Links between Framing and Practices for Evaluation, *Journal of Business Ethics*, 136(3), 2016, pp. 539-556. |
| 2015 | **Audousset-Coulier, S.**, Audit Fees in a Joint-Audit Setting, European Accounting Review, 24(2), 2015, pp. 347-377 |
| 2013 | Ratzinger-Sakel, N., **Audousset-Coulier, S**., Kettunen, J., and Lesage, C., Joint Audit: Issues and Challenges for Researchers and Policy-Makers, Accounting in Europe, 10(2), 2013, pp. 175-199. |
| 2012 | Ratzinger-Sakel, N., **Audousset-Coulier, S**., Kettunen, J. and Lesage, C. What do we Know about Joint Audit? Research report published by the Institute of Chartered accountants of Scotland, December 2012, 48 pages. Available online: <https://www.icas.com/professional-resources/audit-and-assurance/what-do-we-know-about-joint-audit> |

**Papers under review**

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| 2025 | Mangen, C., and Audousset-Coulier, S., The role of identities in reproducing and disrupting gendered norms: A study of women leaders in Canadian firms. Under review in the *Journal of Vocational Behavior (special Issue: “Is it a Man’s World? Empowering Women in Male-Dominated Careers”)*. |
| 2025 | Audousset-Coulier, S., Broye, G., Kermiche, L., and Piot, C. The Determinants of Joint Audit Imbalance: A Supply-Side Analysis. Revise and resubmit (R1) in *Accounting in Europe*. |
| 2025 | Audousset-Coulier, S., Hottegindre, G., Larmande, F., and Loison, M.-C., Le bien-être animal, dimension oubliée de l’ESG ? Submitted to Accounting Forum (Special issue “Developing and Measuring the ‘S’ (Social)”) |

**Book chapter**

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| 2025 | Audousset-Coulier, S., Jeny-Cazavan, A., and Jiang, L., What do we know about auditor industry specialization? Routledge Handbook on Auditing, 2nd edition, Eds. Hay, D., Knechel, R., and Willekens, M. Under review. |

**Selected research in progress**

Audousset-Coulier, S., and Himick, D., Fossil-Fuel Divestments of University Funds.

Audousset-Coulier, S., DeMott, K., and Fortin, M., La pertinence encore perdue ? Une étude de terrain sur l'attrait de la profession CPA.

**Published conference proceedings**

2013 A re-examination of the industry specialist audit fee premium (with Jiang L., Jeny-Cazavan A.) 34rd Congress of the French Accounting Association (AFC), Montréal, Canada. Available online: <https://hal.archives-ouvertes.fr/hal-00993041>

2012 Who are industry specialist auditors? (with Jiang L., Jeny-Cazavan A.) 33rd

Congress of the French Accounting Association (AFC), Grenoble, France, May 2012.

Available online: <https://hal.archives-ouvertes.fr/hal-00691057>

2009 L’utilisation des honoraires d’audit pour mesurer la qualité de l’audit : Théorie et évidence (The use of audit fees as a proxy for audit quality: theory and evidence). 30th Congress of the French Accounting Association (AFC), Strasbourg, France. May 2009. Available online: <https://hal.archives-ouvertes.fr/halshs-00460230>

2008 Audousset-Coulier, S., Les déterminants de la publication volontaire des

honoraires d'audit par les sociétés cotées françaises en 2002 et 2003 (The determinants of voluntary audit fee disclosure by French listed firms in 2002 and 2003). 29th Congress of the French Accounting Association (AFC), Cergy-Pontoise, France, May 2008. Available online: <https://hal.archives-ouvertes.fr/halshs-00522305>

2006 Audousset-Coulier, S.,L’influence du gouvernement d’entreprise et du co-commissariat aux comptes sur la détermination des honoraires d’audit des sociétés cotées françaises (The influence of corporate governance and joint-audit specificities on the determination of audit fees for French listed firms). 27th Congress of the French Accounting Association (AFC), Tunis, Tunisia, May 2006. Available online: <https://hal.archives-ouvertes.fr/halshs-00548082>

**Other papers presented at Academic Conferences and Workshops (peer reviewed)**

June 2024 The Determinants of Joint Audit Imbalance: A Supply-Side Analysis (with Broye G., Kermiche L. and Piot C.), Annual Conference of the Canadian Academic Accounting Association (CAAA), Halifax, Canada.

August 2023 The Determinants of Joint Audit Imbalance: A Supply-Side Analysis (with Broye G. and Kermiche L.), 18th Workshop on European Financial Reporting (EUFIN), Pireus, Greece.

June 2023 The Reproduction and the Disruption of Gendered Norms: The Case of Organizational Leaders (with Mangen C.) 44th Congress of the French Accounting Association (AFC), Lyon, France.

July 2021 The reproduction and disruption of gender stereotypes through identities: The case of corporate leaders (with Mangen C.) Gender Work and Organization (GWO) Conference. (Online Conference)

Nov. 2020 How gender stereotypes are resisted and reproduced through identity regulation, identity conflicts, and identity work (with Mangen C.) 19th International Conference on Corporate Governance (CIG), Clermont Ferrand, France (Online Conference)

May 2019 Why are joint audits imbalanced? (with G. Broye, L. Kermiche and Piot, C.), Annual Conference of the Canadian Academic Accounting Association (CAAA), Ottawa, Canada.

May 2019 Framing investors’ needs in the context of Audit committee disclosures: evidence from comment letters (with Sahyoun, N., Magnan, M. Tekathen M.) 18th International Conference on Corporate Governance (CIG), Brussels, Belgium.

June 2018 Why are joint audits imbalanced? (with L. Kermiche and Piot, C.), 17th International Conference on Corporate Governance (CIG), Nice, France.

May 2018 Why are joint audits imbalanced? (with L. Kermiche and Piot, C.)*,* European Accounting Association (EAA) Congress, Milan, Italy.

May 2016 La qualité de l’audit : histoire d’un concept et de son utilisation dans la recherche académique (Audit quality in academic research: an historical perspective) (with S., Marmousez, S. and Pezet, A.), 37th  Congress of the French Accounting Association (AFC), Clermont-Ferrand, France.

May 2016 La qualité de l’audit : histoire d’un concept et de son utilisation dans la recherche académique (Audit quality in academic research: an historical perspective) (with S., Marmousez, S. and Pezet, A.), 15th International Conference on Corporate Governance (CIG), Montpellier, France.

July 2014 Socially Responsible Investing of Pension Assets: Links between Framing and Practices for Evaluation (with Himick, D), 18th International Symposium on Ethics, Business and Society, Barcelona, Spain.

May 2014 Socially Responsible Investing of Pension Assets: Links between Framing and Practices for Evaluation (with Himick, D), 13th International Conference on Corporate Governance (CIG), Dijon, France.

August 2013 Joint audit: Issues and challenges for researchers and policy-makers (with Ratzinger-Sakel N., Kettunen J., and Lesage C.), AAA Conference, Anaheim, USA.

August 2013 The structuration of the independent audit profession in Vietnam, a 20 year perspective (1991-2011) (with Le, N. T.and Vu, M. C), AAA Conference, Anaheim, USA.

June 2013 Socially Responsible Investing of Pension Assets: Links between Framing and Practices for Evaluation (with Himick, D), EGOS Conference, Montréal, Canada.

May 2013 A re-examination of the industry specialist audit fee premium (with Jiang L., Jeny-Cazavan A.), European Accounting Association (EAA) Congress, Paris, France.

May 2013 A re-examination of the industry specialist audit fee premium (with Jiang L., Jeny-Cazavan A.), 12th International Conference on Corporate Governance (CIG), Nantes, France.

May 2013 Joint audit: Issues and challenges for researchers and policy-makers (With Ratzinger-Sakel N., Kettunen J., and Lesage C.); 12th International Conference on Corporate Governance (CIG), Nantes, France.

June 2012 Who are industry specialist auditors? (with Jiang L., Jeny-Cazavan A.) Annual Conference of the Canadian Academic Accounting Association (CAAA), Charlottetown, Canada.

May 2012 Who are industry specialist auditors? (with Jiang L., Jeny-Cazavan A.) 11th International Conference on Corporate Governance (CIG), Lyon, France.

May 2011 Abnormal audit fees and properties of analyst forecasts, the role of cross-listing and legal origin (with Cazavan-Jeny, A. and Song, B.) 10th International Conference on Corporate Governance (CIG), Montreal.

May 2011 Abnormal audit fees and properties of analyst forecasts, the role of cross-listing and legal origin (with Cazavan-Jeny, A. and Song, B.) Annual Conference of the Canadian Academic Accounting Association (CAAA), Toronto, Canada.

May 2011 Abnormal audit fees and properties of analyst forecasts, the role of cross-listing and legal origin (with Cazavan-Jeny, A. and Song, B.) 32nd Congress of the French Accounting Association (AFC), Montpellier, France.

May 2010 From state bookkeeping inspection to audit emergence in transitional economies: audit demand characteristics in Vietnam ) (with Le, N. T.and Vu, M. C). 9th International Conference on Corporate Governance (CIG), Metz, France.

May 2010 From state bookkeeping inspection to audit emergence in transitional economies: audit demand characteristics in Vietnam ) (with Le, N. T.and Vu, M. C), 31st Congress of the French Accounting Association (AFC), Nice, France.

June 2009 L’utilisation des honoraires d’audit pour mesurer la qualité de l’audit : Théorie et évidence (The use of audit fees as a proxy for audit quality: theory and evidence). Annual Conference of the Canadian Academic Accounting Association (CAAA), Montréal, Canada.

May 2009 L’utilisation des honoraires d’audit pour mesurer la qualité de l’audit : Théorie et évidence (The use of audit fees as a proxy for audit quality: theory and evidence). 30th Congress of the French Accounting Association (AFC), Strasbourg, France.

April 2008 The determinants of voluntary audit fee disclosure by French listed firms in 2002 and 2003. 31st European Accounting Association (EAA) Congress, Rotterdam, The Netherlands,

May 2007 The consequences of BIG 4 appointment on audit fees in a joint audit setting. 6th International Conference on Corporate Governance (CIG), Geneva, Switzerland.

April 2007 The consequences of BIG 4 appointment on audit fees in a joint audit setting. 30rd European Accounting Association (EAA) Congress, Lisbon, Portugal.

March 2006 Voluntary disclosure of audit fees by French listed companies: answer to financial market pressure or signal of high standards of corporate governance? 29th European Accounting Association (EAA) Congress, Dublin, Ireland.

October 2005 Determinants of the disclosure and of the level of audit fees for French listed firms. Ph.D Workshop – 3rd European Auditing Research Network (EARnet) Symposium, University of Amsterdam – the Netherlands. (Feedback from: Pr. A. Eilifsen (Norwegian School of Economics and Business Administration, Norway) and Pr. D. Simunic (University of British Columbia, Canada).

September 2005 Voluntary disclosure of audit fees: Initial empirical evidence from the French context. International Association for Accounting Education and Research (IAAER) Conference, Bordeaux – France.

May 2005 Voluntary disclosure of audit fees: Initial empirical evidence from the French context.

28th European Accounting Association (EAA) Congress, Göteborg, Sweden.

**Invited speaker – Papers presented at research seminars**

May 2024 The Determinants of Joint Audit Imbalance: A Supply-Side Analysis (with Broye G., Kermiche L. and Piot C.), University of Turku, Finland (online workshop).

March 2019 Framing investors’ needs in the context of Audit committee disclosures: evidence from comment letters (with Sahyoun, N., Magnan, M. Tekathen M.), HEC Montreal, Canada.

January 2018 Why are joint audits imbalanced? (with L. Kermiche and Piot, C.), Telfer Business School, University of Ottawa, Canada.

May 2017 Balanced joint audits: determinants and market consequences (with Piot, C. and Kermiche L.), University of Exeter, England.

May 2017 The auditor-client relationship: A narrative account of the demand for expertise (with Malsch B. and Rioux G.), University of Warwick, England.

February 2017 Joint audit effectiveness (Determinants and market dynamics) (with Piot, C. and Kermiche L.), Conférence Chaire d'information financière et organisationnelle (CIFO), École de sciences de la gestion UQAM, Montréal, Canada.

March 2016 Responsible Investing of Pension Assets. Research seminar - Groupe de Recherche en Finance Appliquée (GReFA) - *Research Group in Applied Finance*, Sherbrooke University, Canada.

October 2014 The image of the accounting profession: a status dynamics perspective (with Arsel Z., and Boulianne, E.). Research Seminar presentation, ESSEC Business School, Cergy-Pontoise, France.

January 2012 Who are industry specialist auditors? (with Jiang L and Jeny-Cazavan, A.). Research Seminar, CNAM, Paris, France.

July 2011 Abnormal audit fees and properties of analyst forecasts, the role of cross-listing and legal origin (with Cazavan-Jeny, A. and Song, B.), Research Seminar, CNAM, Paris, France.

December 2008 The consequences of BIG 4 appointment on audit fees in a joint audit setting. Research Seminar presentation, ESSEC Business School, Cergy-Pontoise, France.

February 2008 The determinants of voluntary audit fee disclosure by French listed firms in 2002 and 2003, Research Workshop, Department of accountancy, John Molson School of Business, Concordia University, Montréal, Canada.

February 2007 The consequences of BIG 4 appointment on audit fees in a joint audit setting. Research Seminar presentation, Aarhus School of Business, Aarhus, Denmark.

**Invited speaker – Panelist**

September 2024 “My Research Journey” in the Ph.D. course ADMI 871 - Foundations of Business Research.

April 2013 “The cost and challenges of the IFRS implementation” (with G. Rioux) – CIRANO Workshop about IFRS implementation and financial markets in Canada. Montréal, Canada.

**Funding / Grants / Awards**

2024-2025 “Concordia Accounting Research Seminar – CARS”, Concordia Office of VP Research and Graduate studies, Aid to Research Related Events, Exhibition, Publication and Dissemination Activities (ARRE 2024-25) Program: $5,000 (Awarded in November 2024).

2024-2025 “La pertinence encore perdue ? Une étude de terrain sur l'attrait de la profession CPA” (with Mélissa Fortin, UQAM (PI) and Kai DeMott, Concordia), Subvention de la Fondation des CPA du Québec et l’Ordre des CPA du Québec, for their call for reserach projects entitled : « L'impact de la pénurie de main-d'œuvre CPA sur les organisations, l'économie, la profession et la protection du public: une analyse approfondie de la situation actuelle et des solutions potentielles. », $15,000 (Awarded in March 2024).

2024 Best paper award: “All Paths Lead to Rome: A Schatzkian Perspective on Companies’ IFRS Transition Practices”, Best paper published in *Accounting Auditing Control (Comptabilité – Contrôle – Audit*) for the year 2023. (Awarded in May 2024).

2022-2023 “Concordia Accounting Research Seminar – CARS”, Concordia Office of VP Research and Graduate studies, Aid to Research Related Events, Exhibition, Publication and Dissemination Activities (ARRE 2022-23) Program: $5,000.

2017-2021 “All on Board? The Politics of Power in Women’s Transition to Corporate Leadership” (with Claudine Mangen), SSHRC Insight Development Grant: $43,962.

2018-2019 “Concordia Accounting Research Seminar – CARS”, Concordia Office of VP Research and Graduate studies, Aid to Research Related Events, Exhibition, Publication and Dissemination Activities (ARRE 2018-19) Program: $5,000.

2017-2018 “The Underrepresentation of Minority Groups in Professional Accounting Associations” (with Nora Baronian, Alexandra Panaccio, Zeynep Arsel)

JMSB CPA Research Centre: $5,000.

2016-2017 “Institutional change and regulatory process: study of the adoption of a new disclosure rule” JMSB Supplementary Seed Fund: $7,000

2016 Paper selected (*finalist*) for the FNEGE – Prix académique de la recherche en Management – 2016. Audousset-Coulier, S., Jeny-Cazavan, A., Jiang L., “The validity of auditor industry specialization measures”. Paper published in *Auditing: A Journal of Practice and Theory*.

2014 “Geo Williams Inc.: Audit Planning for a New Client in the Green Technology Lighting Industry” (with Tasha Wallace, and Linda Dyer). $500 Award – Winning teaching case in the Comprehensive Case category for the 2014 CAAA Case Competition

2012-2015 “The Image of Accountants in the Advertising Campaigns of the Accounting Professional Orders in Canada” (with Zeynep Arsel) Bell Research Center for Business Process Innovations – JMSB – Concordia University: $14,000

2011-2015 “The demand for audit services in Canada” Bell Research Center for Business Process Innovations – JMSB – Concordia University: $19,600

2012 Institute of Chartered Accountants of Scotland (ICAS) Research Center “Literature review: What do we know about joint audit?” (with Ratzinger-Sakel Nicole, Lesage Cédric and Kettunen Jaana): £5,000 ($8,000)

2011-2012 “Pilot study – Audit fees disclosures and audit quality perception” Seed Funding, Office of the VP Research and Graduate Studies – JMSB – Concordia University: $6,300

2007-2010 Faculty Research Development Grant (FRDP) – JMSB – Concordia University: $15,000

**Conference organisation**

June 2021 Conference of the Canadian Academic Accounting Association (CAAA), co-chaired with Li Yao (John Molson School of Business). Online Conference

May 2021 Atelier doctoral Conference Internationale de Gouvernance (CIG) (online doctoral consortium) Co-chaired with Geraldine Broye

**Peer reviewing activity**

Reviewer *Accounting Forum*, *Accounting in Europe, Comptabilité-Contrôle-Audit, Contemporary Accounting Research, European Accounting Review, Finance Contrôle Stratégie, Journal of Accounting, Auditing and Finance, Journal of Business Ethics, Revue Française de Gestion, The International Journal of Auditing.*

Reviewer Congress of the French Accounting Association (AFC) (2008, 2009, 2010, 2011, 2012, 2013, 2022, 2023, 2024)

Reviewer Conference of the Canadian Academic Accounting Association (CAAA) (2009, 2011, 2012, 2013, 2014, 2015, 2019, 2024)

Reviewer Conference of the American Accounting Association (AAA) (2013)

**Editor-in-chief**

June 2024 - 2028 Co Editor-in-chief of the journal *Comptabilité Contrôle Audit*/*Accounting Auditing Control* (CCA/AAC).

**Editorial board/committees**

*Accounting in Europe* (from November 2021)

*Comptabilité-Contrôle-Audit* (from February 2021-June 2024)

**Scientific Committee member**

EAA Annual Congress, Auditing section (Helsinki 2023)

21th International Conference on Governance (CIG) (Toulouse 2022)

18th International Conference on Governance (CIG) (Brussels 2019)

17th International Conference on Governance (CIG) (Nice 2018)

16th International Conference on Governance (CIG) (Lausanne 2017)

CAAA Annual Conference (Montreal 2013)

80th Association Francophone pour le Savoir (ACFAS) Congress / Accounting section (Montreal 2012)

10th International Conference on Governance (CIG) (Montreal 2011)

33rd Congress of the French Accounting Association (AFC) (Grenoble 2012).

**Board (academic)**

AAIG (Association Académique Internationale de Gouvernance)

* Board member (2017-2023), Secrétaire Générale (2017-1019)

CAAA (Canadian Academic Accounting Association)

* Board member (2019-2021)

**Discussant at conferences and workshops**

November 2024 2nd joint Montreal Accounting Assistant Professor & Post-Doc Summit (MAAPPS), HEC Montreal.

June 2024 Conference of the Canadian Academic Accounting Association (CAAA), Halifax – Canada: parallel session discussant

September 2023 1st joint Montreal Accounting Assistant Professor & Post-Doc Summit (MAAPPS), John Molson School of Business, Concordia University, Montreal.

May 2023 Congress of the French Accounting Association (AFC), Lyon – France: parallel session discussant

May 2022 International Conference on Corporate Governance (CIG), Toulouse – France: Doctoral consortium discussant

May 2019 Conference of the Canadian Academic Accounting Association (CAAA), Ottawa – Canada: parallel session discussant

May 2019 International Conference on Corporate Governance (CIG), Brussels – Belgium: parallel session discussant

June 2018 International Conference on Corporate Governance (CIG), Nice – France: parallel session discussant

May 2016 Congress of the French Accounting Association (AFC), Clermont-Ferrand – France: parallel session discussant

May 2013 Congress of the French Accounting Association (AFC), Montreal – Canada: parallel session discussant

June 2012 Conference of the Canadian Academic Accounting Association (CAAA), Charlottetown – Canada

May 2012 Congress of the French Accounting Association (AFC), Grenoble – France: parallel session discussant and doctoral colloquium discussant

May 2011 Conference of the Canadian Academic Accounting Association, Toronto – Canada

May 2011 Congress of the French Accounting Association (AFC), Montpellier – France

May 2010 Congress of the French Accounting Association (AFC), Nice – France

June 2009 Conference of the Canadian Academic Accounting Association, Montreal – Canada

May 2009 Congress of the French Accounting Association (AFC), Strasbourg – France.

May 2008 Congress of the French Accounting Association (AFC), Cergy-Pontoise – France.

February 2007 Research Seminar, HEC Paris – France.

October 2006 Research Seminar, HEC Paris – France.

February 2006 Research Seminar, HEC Paris – France.

December 2004 Research Seminar, HEC Paris – France.

# Memberships

Academic Canadian Academic Accounting Association (CAAA),

French/Francophone Accounting Association (AFC),

European Accounting Association (EAA),

Association Académique internationale de Gouvernance (AAIG),

European Auditing Research Network (EARnet)

# Teaching

**Teaching interests**

Auditing and Financial Accounting, Auditing and Accounting Research.

**John Molson School of Business – Concordia University – Montréal – Canada**

Graduate level

ADMI 861B – Ph.D. Course – Research in Auditing (Co-development and co-teaching) (Winter 2018, Winter 2019, Winter 2020, Winter 2021, Fall 2022, Fall 2024)

ADMI 860E – Ph.D. Course – Accounting Research: An Overview (co-teaching) (Fall 2017, Fall 2015)

ADMI 860W – Ph.D. Course – Seminar in Management Accounting – “Internal controls and internal audit research” (Guest instructor, one session) (January 2015, February 2014, March 2013)

Executive Education: John Molson Executive Center

* Seminar: Financial literacy for Women – co-teaching (March 2019)
* 1 day seminar: Internal controls – Pharmascience (October 2013)
* 1 day seminar: Introduction to financial accounting – Xstrata Nickel (May 2012)
* 2 days seminar: IFRS – Pharmascience (October - December 2011)

Undergraduate level

ACCO 465: Advanced Assurance Services: instructor and coordinator (Winter 2025, Fall 2024, Winter 2023, Fall 2022, Winter 2022, Winter 2021, Fall 2020, Winter 2020, Fall 2019, Winter 2018, Fall 2017, Winter 2016, Fall 2015, Winter 2015), coordinator (Winter 2019, Fall 2018, Fall 2014, Winter 2014, Fall 2013)

ACCO 360: Principles of Auditing: coordinator (2022-2023)

ACCO 420: Financial Reporting III: instructor (Winter 2019, Fall 2018, Fall 2017)

ACCO 450: Assurance Services: instructor and coordinator (Winter 2014, Fall 2013, Winter 2013, Fall 2012, Winter 2012, Fall 2011, Winter 2011, Fall 2010)

COMM 217: Financial Accounting: instructor (Winter 2010, Fall 2009, Winter 2009, Fall 2008, Winter 2008)

ACCO 320: Intermediate Accounting II: instructor (Winter 2008)

**Teaching case**

2014 Audousset-Coulier, S., Wallace, T. and Dyer, L. 2014. Geo Williams Inc.: Audit Planning for a New Client in the Green Technology Lighting Industry.

$500 Award – Winner in the Comprehensive Case category for the 2014 CAAA Case Competition

**École Normale Supérieure (ENS) – Cachan - France**

Accounting for mergers and acquisitions: One-day intensive seminar (Winter 2007, Winter 2006)

**ESSEC Business School – Cergy-Pontoise - France**

CPTC21020: Introduction to Financial Accounting (Fall 2005, Fall 2004, Fall 2003, Fall 2002)

CPTC31125: Intermediate Financial Accounting (Spring 2004)

**HEC School of Management - Paris - France**

Executive Education **–** Saint-Gobain: TA/group project tutor/coach for management controllers’ seminars (2004 and 2005)

Executive Education **–** Groupe Colas and Bouygues: TA/tutor for management decision seminars (2003 – 2004 – 2005 – 2006)

# Service / Committees

**Ph.D. / DBA / Master Committees – External**

November 2018 (Examining Committee Member - External examiner) Laurent Bahl (DBA - Université de Sherbrooke). Thesis title : « Utilisation de l’information non financière par une

diversité d’individus en contexte de société d’investissement » (Dissertation successfully defended on November 29, 2018)

**Supervision M.Sc. - John Molson School of Business – Concordia University**

2022 – 2023 (Supervisor) Ben (Zheng) Wu (co-supervised with Joel Bothello). Thesis title: The Role of Narcissism and Gender in the Career Success of North American Accounting Faculty (M.Sc. thesis successfully defended on August 18, 2023)

**Ph.D. Committees - John Molson School of Business – Concordia University**

August 2024-now (Phase II committee member) Fengying Guo (John Molson School of Business – Concordia University Ph.D. program)

June 2022-now (Phase II committee member) Sonia Syeda (John Molson School of Business – Concordia University Ph.D. program)

2018-2021 (Ph.D. committee member) Erica Pimentel (John Molson School of Business – Concordia University Ph.D. program) Thesis title: Making the Best of It: Three Essays on Overcoming Challenges in the Public Accounting Profession (Dissertation successfully defended on May 17, 2021)

2016 – 2019 (Phase II committee member) Mahmoud Delshadi (John Molson School of Business – Concordia University Ph.D. program)

2015 – 2018 (Ph.D. committee member) Najib Sahyoun (John Molson School of Business – Concordia University Ph.D. program) Thesis title: Voluntary Disclosures in the Audit Committee Report (Dissertation successfully defended on December 4, 2018)

2015 – 2018 (Ph.D. committee member) Shafu Zhang (John Molson School of Business – Concordia University Ph.D. program) Thesis title: The causes and consequences of product recalls (Dissertation successfully defended on January 26, 2018)

January 2015 (Chair of the Ph.D. thesis defence) Alan Picard (John Molson School of Business – Finance – Concordia University Ph.D. program) Thesis title: Three Essays in Asset Pricing (Defence date: January 15, 2015)

2009 – 2013 (Ph.D. committee member) Jun (Emma) Zhan (John Molson School of Business – Concordia University Ph.D. program) Thesis title: Audit pricing, Accruals and Firm Value: A Legal Origins Perspective (Dissertation successfully defended on February 11, 2013)

2008 – 2012 (Ph.D. committee member) Tasha Wallace (John Molson School of Business – Concordia University Ph.D. program) Thesis title: Trouble with trust – Can trust be a problem in the auditing context? (Dissertation successfully defended on March 26, 2012)

December 2010 (Examining committee member) Lyne Latulippe (Political Sciences – Concordia University Ph.D.). Thesis title: Ideas and the OECD: Creating synergy and organizing diffusion of bilateral tax treaty (defence date: December 7, 2010)

**Department,** JMSB – Faculty – JMSB Continuous Curriculum Improvement (CCI) Steering

**Faculty, and** Committee (April 2022 – June 2023)

**University**

**Committees** JMSB – Faculty Personnel and Tenure Committee FPTC (June 2018 – May 2020)

JMSB – Faculty – Curriculum revisions (core courses) committee (2021-2020)

Concordia University – Search Committee for the President (member) (July 2019 – December 2019)

JMSB – Accountancy Department – Task force undergraduate ACCO Offerings (December 2024 – now)

JMSB – Accountancy Department – Student awards committee (August 2024 – now)

JMSB – Accountancy Department – Department Tenure Committee DTC (September 2015 – now)

JMSB – Accountancy Department – Department Personnel Committee DPC

(July 2022 – June 2023) (*ex-officio* June 2018 – July 2021) (September 2015 – 2017)

JMSB – Accountancy Department – Ph.D. Committee (August 2010 – now) Chair and PhD program coordinator (August 2022 – June 2023)

JMSB – Accountancy Department – Coordinator of the Concordia Accounting Research Seminars (CARS) (August 2021 – April 2023)

JMSB – Accountancy Department – Curriculum Committee (member: August 2010 – June 2022)

JMSB – Accountancy Department – Department Hiring Committee DHC LTA (May 2022 – April 2022 as acting Chair) (*ex-officio* June 2018 – July 2021)

JMSB – Accountancy Department – Department Hiring Committee DHC Tenure track (*ex-officio* June 2018 – July 2021) (September 2014 – August 2015) (August 2009 – August 2010)

JMSB – Accountancy Department – Research Committee (June 2007 – now)

JMSB – Accountancy Department – ACCO Ph.D. and Faculty Research Festival (May 2016 – July 2019) co-founder (with Rucsandra Moldovan)

JMSB – Faculty – Tasha Wallace Teaching Award Committee (2018)

Concordia University – Graduate Awards Committee (September 2014 – May 2016)

JMSB – “CPA for a day” case competition judge (January 24, 2015)

JMSB – Faculty Research Committee (September 2013 – August 2014)

JMSB – Accountancy Department – Curriculum Committee Chair – special project CPA competency map (August 2012 – June 2013)

JMSB – Faculty Undergraduate Curriculum Committee (member: August 2012 – January 2013)

JMSB – Accountancy Department – Evaluation Committee for the CGA-Quebec Annual Student Scholarship at JMSB (March 2011, January 2012)

JMSB – Accountancy Department – CO-OP Committee (June 2007 – August 2012)

JMSB – Accountancy Department – Liaison with the CGA order (October 2009 –August 2010)

JMSB – Online Courses Advisory Board (2008 - 2009)

JMSB – Appointment Committee for the Jarislowski Chair (member) (2009)

**Canadian Academic Accounting Association (CAAA)**

CAAA – Evaluator CAAA research grant (Fall 2023, Fall 2024)

CAAA – Lazaridis Institute prize committee (best paper accounting and technology) (member) (2022)

CAAA – LS Rosen Outstanding Educator Award Committee (member) (2015-16)

CAAA – CGA Canada: Research Grant evaluation committee (member) (2013-14)

CAAA – Research Grant review committee (member) (2013-2014)

**Other Committees**

Université du Québec - Prix d'excellence de l'Université du Québec (member of the evaluation committee) (2015)

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# Non-academic professional experience: Consolidation and Auditing

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| 1999 – 2002 | **KPMG Audit – Paris – France**  **(Manager)**  Business Advisory Services - Consolidation / information systems  . Consulting: consolidation, information systems, mergers and acquisitions (manufacturing, retail, banking)  . Auditing (retail)  . Internal training and executive education: seminar development and teaching on consolidated accounts topics for junior auditors and for clients in the banking industry  . Development of auditing procedures (working papers) for consolidated accounts |
| 1996 – 1999 | BNP PARIBAS – Headquarter – Paris – France *Consolidated Accounts and Financial Reporting* **BNP PARIBAS – Trading room – London – England**  *1997: Management Control – Financial derivatives activity (3 months transfer)* |

# Other

**Language:** French, English

**Community – L’Entretoit**

* Board member and Treasurer (September 2018 – June 2023)
* Board member (2017 – June 2023)

**Community –** **Y des Femmes de Montréal (YWCA)**

* Pre-selection jury for “Femmes de mérite” awards (Committee Member) of the Women’s Y (Y des Femmes) of Montreal: 2016, 2015, 2014.
* Finance Committee of the Women’s Y (Y des Femmes) of Montreal Foundation (Member) (October 2010 - October 2013)

**Creative writing**

* Certificat en création littéraire – Université du Québec à Montréal (2017)