Cedric LESAGE, PhD

Associate Dean of Research & Impact

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John Molson School of Business

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https://www.concordia.ca/faculty/cedric-

lesage.html

BIOGRAPHY

Canada

Cédric Lesage currently serves as Associate Dean Research & Impact at John Molson School of Business, Concordia University, in Montreal, Canada, and holds the Lawrence S. Bloomberg Chair in Accountancy. His career includes key leadership roles such as President of the Association Francophone de Comptabilité (AFC), Vice President at large of the International Association for Accounting Education & Research (IAAER), and directorship of the doctoral program at the John Molson School of Business and of the CEFAG Doctoral Program of Excellence in France. Beginning his professional journey with experience in an audit firm (Ernst & Young Paris), he went on to earn his PhD from the University of Rennes 1. Dr. Lesage's academic path evolved from Assistant to Associate Professor at IAE Rennes, eventually reaching the rank of Professor. His academic affiliations include the IAE of Rennes, the IAE of Paris at the University Paris La Sorbonne, and a decade-long tenure at HEC Paris as an Associate Professor. He has shared his expertise as a guest speaker at various universities in Europe and North America, and has held visiting professorships at Concordia University in Canada (2012) and New York University-Shanghai in China (2014). Dr. Lesage's academic contributions encompass co-authoring two books: "Introduction à la Comptabilité" with B. Colasse, and "Connectionnist Approaches in Management" with M. Cottrell. Additionally, he has published numerous research articles in accounting and ethics journals. His primary research theme revolves around governance issues, particularly from an auditor's perspective, as well as the examination of fraudulent behavior within companies. He actively participates in the scientific committees of several international scientific associations and serves as an associate editor and board member for various international scientific journals.

RESEARCH INTERESTS

Ethics

Corporate Governance

Audit

Fraudulent Financial Statements

TEACHING DOMAINS

Accountancy

Accounting Theory

Foundations of Business Research

Research in Audit

EDUCATION

1999	Doctor of Philosophy, Université Rennes, France
1996	Master of Philosophy, Université Rennes, France
1990	Master of Science (MSc), Business Administration, Accountancy, École Superieure de Commerce de Rouen, France

WORK EXPERIENCE

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Since 2023	Associate Dean of Research & Impact, Concordia University, John Molson School of Business, Canada
Since 2016	Professor, Department of Accountancy, Concordia University, John Molson School of Business, Canada
Since 2016	Lawrence S. Bloomberg Chair in Accountancy, Concordia University, John Molson School of Business, Canada
2019 - 2023	Director of the PhD in Administration. Concordia University. John Molson School of

2019 - 2023 Director of the PhD in Administration, Concordia University, John Molson School of Business, Canada

2006 - 2016 Associate Professor, Université Paris-Saclay, HEC Paris, France
 Visiting Associate Professor, New York University Shanghai, China

2012 Visiting Associate Professor, Concordia University, John Molson School of Business,

Canada

2003 - 2006 Professor, Université Rennes, France

2000 - 2002 Assistant Professor, Université Rennes, France

Professional

1991 - 1996 Auditor Manager, Ernst & Young, France

1990 - 1991 Officer, French Navy, France

RESEARCH FUNDING

External

2023 - 2024	John Molson Perspective, SSHRC Exchange (PI), Social Sciences and Humanities Research Council (SSHRC), C\$ 3,500, Canada
2021 - 2023	How companies managed quarterly earnings during the COVID-19 pandemic?, CAAA Research Grant (co-PI), Canadian Academic Accounting Association (CAAA), C\$ 8,947, Canada

Do companies manage earnings during the COVID-19 pandemic?, SSHRC Explore (co PI), Social Sciences and Humanities Research Council (SSHRC), C\$ 3,800, Canada

2012 What do we know about joint audit?, (Co-PI), Institute of Chartered Accountants of

Scotland, £ 5,000, United Kingdom

Can corporate fraud be predicted through press articles?, HEC Foundation (PI),

Université Paris-Saclay, HEC Paris, € 23,000, France

2008	Enforcement of financial reporting, Fondation HEC (PI), Université Paris-Saclay, HEC Paris, € 66,000, France
2007	Fair value reporting, (Co-PI), Europlace Institute of Finance, € 10,000
Internal	
2019	Concordia Accounting Research Seminars, ARRE (PI), Aid to Research Related Events, Exhibition, Publication and Dissemination Activities (ARRE), C\$ 5,000, Canada
2018	Concordia Accounting Research Seminars, ARRE (Co-PI), Aid to Research Related Events, Exhibition, Publication and Dissemination Activities (ARRE), C\$ 5,000, Canada
2017	Concordia Accounting Research Seminars, ARRE (PI), Concordia University, C\$ 5,000, Canada
2017	Concordia Accounting Research Seminars, ARRE (PI), Aid to Research Related Events, Exhibition, Publication and Dissemination Activities (ARRE), C\$ 5,000, Canada
2017	Influence of law regime on audit fees, FRDP Grant (PI), Concordia University, C\$ 15,000, Canada

HONOURS, AWARDS, PRIZES, AND DISTINCTIONS

December	Aanda/IIa.	/D.:
Research	Awards/Hol	nours/Prizes

2023	Top 10% of Authors on SSRN by all-times downloads, Social Sciences Research Network (SSRN), United States
2022	Top 10% of Authors on SSRN by all-times downloads, Social Sciences Research Network (SSRN), United States
2021	Top 10% of Authors on SSRN by all-times downloads, Social Sciences Research Network (SSRN), United States
2020	Top 10% of Authors on SSRN by all-times downloads, Social Sciences Research Network (SSRN), United States
2020	The Lazaridis Institute Prize for Best Paper on Accounting Issues Relevant to Technology Firms, The influence of internet of things on audit, Canadian Academic Accounting Association (CAAA), Canada
2019	Top 10% of Authors on SSRN by all-times downloads, Social Sciences Research Network (SSRN), United States
2018	Top 10% of Authors on SSRN by all-times downloads, Social Sciences Research Network (SSRN), United States
2017	Top 10% of Authors on SSRN by all-times downloads, Social Sciences Research Network (SSRN), United States
2008	Outstanding Manuscript Award, Disciplinary Practices in the Public Accounting Profession: Serving the Public Interest or Private Interests?, American Accounting Association (AAA), United States

Teaching Awards/Honours/Prizes

2012	Best PhD	thesis	in accounting,	Hottegindre	Géraldine,	The	French	Accounting
	Association	(AFC),	France					

2010 Best PhD thesis in accounting, Olivier Charpateau, The French Accounting Association (AFC), France

Scholarships

1996 Doctoral grant, (PI), CNRS, €50,000, France

PUBLICATIONS

Refereed Journal Articles

BARROSO, R., BEN ALI, C., LESAGE, C., OYON, D. (2023). Blockholder heterogeneity and audit fees: Does private information matter? *Accounting in Europe*, *20* (1), 1-36.

doi:10.1080/17449480.2022.2091465.

LARMANDE, F., LESAGE, C. (2023). Auditor's professional judgment, audit efficiency and interplay between legal liability and regulatory oversight. *Journal of Accounting and Public Policy*, *42* (6), 107130. doi:10.1016/j.jaccpubpol.2023.107130.

PIMENTEL, E., LESAGE, C., ALI, S. B. H. (2023). Auditor independence in kinship economies: a MacIntyrian perspective. *Journal of Business Ethics*, *183* (2), 365-381. doi:10.1007/s10551-022-05073-6.

BARROSO, R., BEN ALI, C., LESAGE, C. (2018). Blockholders' ownership and audit fees: The impact of the corporate governance model. *European Accounting Review*, 27 (1), 149-172. doi:10.1080/09638180.2016.1243483.

HOOS, F., SAAD, E. B., LESAGE, C. (2018). Why are auditors blamed when something goes wrong? Experimental evidence. *International Journal of Auditing*, 22 (3), 422-434. doi:10.1111/ijau.12126.

LESAGE, C., RATZINGER-SAKEL, N. V. S., KETTUNEN, J. (2017). Consequences of the abandonment of mandatory joint audit: An empirical study of audit costs and audit quality effects. *European Accounting Review*, 26 (2), 311-339. doi:10.1080/09638180.2016.1152558.

COHEN, J., DING, Y., LESAGE, C., STOLOWY, H. (2017). Media bias and the persistence of the expectation gap: An analysis of press articles on corporate fraud. *Journal of Business Ethics*, *144* (3), 637-659. doi:10.1007/s10551-015-2851-6.

LESAGE, C., HOTTEGINDRE, G., BAKER, C. R. (2016). Disciplinary practices in the French auditing profession. *Accounting, Auditing & Accountability Journal*, 29 (1), 11-42. doi:10.1108/AAAJ-12-2012-1169.

BEN ALI, C., LESAGE, C. (2014). Audit fees in family firms: Evidence from U.S. listed companies. *Journal of Applied Business Research*, *30* (3), 807-816.

RATZINGER-SAKEL, N. V. S., AUDOUSSET-COULIER, S., KETTUNEN, J., LESAGE, C. (2013). Joint audit: Issues and challenges for researchers and policy-makers. *Accounting in Europe*, *10* (2), 175-199. doi:10.1080/17449480.2013.834725.

BEN ALI, C., LESAGE, C. (2013). L'auditeur financiers face aux conflits d'agence : Étude des déterminants des honoraires d'audit en France. Comptabilité - Contrôle - Audit, 19 (1), 59-89.

BEN ALI, C., LESAGE, C. (2013). Audit pricing and nature of controlling shareholders: Evidence from France. *China Journal of Accounting Research*, 6 (1), 21-34.

LESAGE, C., WECHTLER, H. (2012). An inductive typology of auditing research. *Contemporary Accounting Research*, 29 (2), 4870504.

LESAGE, C., COHEN, J., DING, Y., STOLOWY, H. (2010). Corporate fraud and managers' behavior: Evidence from the press. *Journal of Business Ethics*, *95*, 271-315.

JEANJEAN, T., LESAGE, C., STOLOWY, H. (2010). Why do you speak English (in your annual report)? *The International Journal of Accounting*, *45* (2), 200-223. doi:10.1016/j.intacc.2010.04.003.

HOTTEGINDRE, G., LESAGE, C. (2009). Un mauvais auditeur : Dépendant ou incompétent ? étude des motifs de condamnation des commissaires aux comptes en France. *Comptabilité - Contrôle - Audit,* 15 (2), 87-112.

GERVAIS, M., LESAGE, C. (2006). Retour sur l'imputation des charges indirectes en comptabilité de gestion : Comment bien spécifier les activités et leurs inducteurs ? *Comptabilité - Contrôle - Audit*, 12 (1), 85-101.

GALLOPEL, K., LESAGE, C. (2003). Prise en compte du phénomène de dissonance cognitive pour accroître l'efficacité des campagnes anti-tabac. *Revue Politique et Management Public*, *21* (4), 89-116.

LESAGE, C. (2001). Discounted cash flows analysis: An interactive fuzzy arithmetic approach. *European Journal of Economic and Social Systems*, *15* (2), 49-68.

LESAGE, C. (2001). Modélisation de l'imperfection dans le coût : Une interprétation cognitive de résultats expérimentaux obtenus sur le modèle CVP. *Finance Contrôle Stratégie*, *4* (4), 59-83.

LESAGE, C. (2000). L'expérimentation de laboratoire en sciences de gestion. *Comptabilité - Contrôle - Audit, Special Issue*, 69-82.

LESAGE, C. (1999). Proposition d'un modèle linguistique d'évaluation du risque d'audit. *Comptabilité - Contrôle - Audit*.

Book Chapters

PIMENTEL, E., LESAGE, C. (2023). Auditing and ethics. In Marion Brivot, Charles Cho (Eds.), *Research Handbook on Accounting and Ethics* (pp. 84-100). Edward Elgar Publishing. doi:10.4337/9781800881020.00015.

LESAGE, C., GONTHIER, N. (2012). L'audit, une mission réellement impossible ?. In M. Nikitin, C. Richards (Eds.), *Mélanges en l'honneur de Bernard Colasse*. Editions Economica.

LESAGE, C., BEN SAAD, E. (2009). L'indépendance de l'auditeur. In B. Colasse (Ed.), *Encyclopédie de comptabilité, contrôle de gestion et audit, 2nd ed.* Editions Economica.

LESAGE, C., LAGROUE, P.-Y. (2006). Cinquante ans d'histoire en comptabilité, ou la naissance d'une discipline scientifique. In J. Caby, G. Schmidt (Eds.), *50 ans de management: Réflexions et témoignages sur les évolutions du management durant les 50 dernières années*. Pearson Prentice Hall Publishers.

LESAGE, C., NOEL, F. (2006). Eric Flamholtz et la comptabilité des ressources humaines. In J. Allouche (Ed.), *Encyclopédie des ressources humaines, 2nd ed.* Vuibert.

LESAGE, C., CASTA, J.-F. (2001). Accounting and controlling in uncertainty: Concepts, techniques and methodology. In J. Gil Aluja (Ed.), *Handbook of management under uncertainty*. Kluwer Academic Publishers.

LESAGE, C. (2000). Audit risk assessment: An imperfect knowledge based model. In B. Bouchon-Meunier, R.R. Yager, L.A Zadeh (Eds.), *Uncertainty in intelligent and information systems*. World Scientific Publishing Co.

Textbooks

COLASSE, B., LESAGE, C. (2016). Introduction à la comptabilité (13th ed.). Editions Economica.

COLASSE, B., LESAGE, C. (2013). Introduction à la comptabilité (12th ed.). Editions Economica.

COLASSE, B., LESAGE, C. (2010). Introduction à la comptabilité (11th ed.). Editions Economica.

COLASSE, B., LESAGE, C. (2007). Introduction à la comptabilité (10th ed.). Editions Economica.

Non-Refereed Periodical Articles

BEN ALI, C., BARROSO, R., LESAGE, C., OYON, D. (2023). Auditing complex company structures. *AB Magazine*.

Edited Books

LESAGE, C., COTTRELL, M. (Eds.). (2003). *Connectionist approaches in economics and management sciences*. Kluwer Academic Publishers.

PUBLICATIONS IN PROGRESS

Publications under Review

LESAGE, C., BELZÉ, L., HOTTEGINDRE, G., LOISON, M.-C. What do (and don't) we know about lobbying in accounting?.

Working Papers

BEN ALI, C., LESAGE, C. (2021). How companies managed quarterly earnings during the COVID-19 pandemic.

Work-in-Progress

LESAGE, C., SHAN, Z. Audit quality and the trade-off of earnings management methods.

LESAGE, C., BEL HADJ, S., ALI, E., PIMENTEL, E. Being an auditor during times of social unrest: Professional judgment as a form of resistance.

LESAGE, C., TRABELSI, W., BELKADHI, K., CHAABANE, N. Detecting fraudulent financial statements using Machine Learning techniques.

LESAGE, C., BEN ALI, C. How companies managed earnings during the COVID-19 pandemic?.

LESAGE, C., LARMANDE, F. Auditor expertise, audit multitasking, and the complementary nature of regulatory oversight and non-audit services.

LESAGE, C., GOLIASCH, J. What (if any) is the relationship between companies' ESG disclosure choices and their financial statement disclosure choices ?.

PRESENTATIONS

Refereed Conference Presentations

LESAGE, C., PIMENTEL, E., ALI, S. B. H. (2024). *Tunisian auditors in a post-colonial context: Fahlawa as a third space*. European Accounting Association (EAA) Annual Congress, Bucharest.

LESAGE, C., BELZÉ, L., HOTTEGINDRE, G., LOISON, M.-C. (2022). What do we know about lobbying in accounting? Canadian Academic Accounting Association (CAAA) Annual Conference, Saskatoon, SK.

BEN ALI, C., BARROSO, R., LESAGE, C., OYON, D. (2022). *Blockholder heterogeneity and audit fees: does private information matter?* International Conference on Entrepreneurship, Innovation and Family Business, Tunis.

BEN ALI, C., BARROSO, R., LESAGE, C., OYON, D. (2022). *Blockholder heterogeneity and audit fees: does private information matter?* Association Francophone de Comptabilité (AFC) Annual Conference, Bordeaux.

BARROSO, R., BEN ALI, C., LESAGE, C. (2019). *Blockholder heterogeneity and audit fees: Does private information matter?* Conférence Internationale de Gouvernance (CIG), Brusells.

BARROSO, R., BEN ALI, C., LESAGE, C. (2018). The moderating effect of small significant shareholders on shareholder protection. Association francophone de comptabilité (AFC) congrès annuel, Nantes.

BEN ALI, C., BARROSO, R., LESAGE, C. (2018). *Blockholder heterogeneity and audit fees: Does private information matter?* Paris Financial Management Conference (PFMC), Paris.

AUDOUSSET-COULIER, S., RATZINGER-SAKEL, N., KETTUNEN, J. M., LESAGE, C. (2013). *Joint audit: Issues and challenges for researchers and policy-makers*. American Accounting Association (AAA), Nantes.

RATZINGER-SAKEL, N., AUDOUSSET-COULIER, S., KETTUNEN, J., LESAGE, C. (2013). *Joint audit: Issues and challenges for researchers and policy-makers.* Conférence Internationale de Gouvernance (CIG), Nantes.

Invited Presentations

LESAGE, C. (2022). How different contexts impact different doctoral ecosystems? EFMD Doctoral Conference.

LESAGE, C. (2018). Comportement éthique et pratiques de la RSE. Association Francophone pour le

Savoir (ACFAS).

- LESAGE, C. (2018). Accounting and ethics. European Accounting Association Conference, Maastricht.
- LESAGE, C. (2011). Content analysis in accounting research. University of Nice Workshop, Nice.
- LESAGE, C. (2011). *Issues and opportunities on auditing research*. Doctoral Colloquium 2nd Early Career Academics Research Development program, Istanbul.
- LESAGE, C. (2010). Audit quality and national differences. European Accounting Association Conference, Istanbul.

Research Seminars

- LESAGE, C. (2022). What do (and don't) we know about lobbying in Accounting? Chaire de Coopération Guy Bernier, UQAM, Montreal, QC.
- LESAGE, C. (2016). *Invited presentation*. HEC Montreal, Montreal, QC.
- LESAGE, C. (2016). *Invited presentation*. Innsbrück University, Innsbrück.
- LESAGE, C. (2015). *Invited presentation*. John Molson School of Business, Concordia University, Montreal, QC.
- LESAGE, C. (2015). *Invited presentation*. Wien University, Vienna.
- LESAGE, C. (2014). *Invited presentation*. Humbolt University, Berlin.
- LESAGE, C. (2014). *Invited presentation*. NHU University, Bergen.
- LESAGE, C. (2012). *Invited presentation*. University of Nice, Nice.
- LESAGE, C. (2012). *Invited presentation*. John Molson School of Business, Concordia University, Montreal, QC.
- LESAGE, C. (2012). *Invited presentation*. HEC Montreal, Montreal, QC.
- LESAGE, C. (2011). Invited presentation. University of Nice, Nice.
- LESAGE, C. (2011). *Invited presentation*. John Molson School of Business, Concordia University, Montreal, QC.
- LESAGE, C. (2011). *Invited presentation*. University of Montpellier, Montpellier.
- LESAGE, C. (2010). Invited presentation. Manchester Business School, Manchester.
- LESAGE, C. (2009). *Invited presentation*. Tilburg University, Tilburg.
- LESAGE, C. (2009). *Invited presentation*. University of Amsterdam, Amsterdam.
- LESAGE, C. (2008). *Invited presentation*. HEC Montreal, Montreal, QC.

TEACHING EXPERIENCE

Undergraduate

2017 - 2022 Accounting Theory, John Mo	olson School of Business
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2014 Principles in financial accounting, New York University Shanghai, China, Shanghai

2012 Accounting Theory, John Molson School of Business

Graduate

2024	Accountancy and Control	laba Malaaa	Cahaal of Duainaga
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- Since 2024 Measuring and Reporting Financial Performance, John Molson School of Business
- 2023 2024 Foundations of Business Research, John Molson School of Business
- 2019 2022 Research in Auditing, John Molson School of Business
- 2014 2016 Ethical Decision Making in Accounting, HEC Paris, France, Paris
- 2012 2016 Financial Accounting Theory, HEC Paris, France, Paris

- 2008 2006 Intermediate financial accounting, HEC Paris, France, Paris 2006 - 2010 Introduction to financial accounting, HEC Paris, France, Paris 2004 - 2006 Consolidated financial statements, Pantheon-Sorbonne University (Université Paris 1 Panthéon-Sorbonne), France, Paris 2002 - 2004 Accounting for financial instruments, Université Rennes, France, Rennes 2002 - 2004 Qualitative Risk Management, Université Rennes, France, Rennes 2002 - 2004 Risk Management, Université Rennes, France, Rennes 2000 - 2004 Consolidated Financial Statements, Université Rennes, France, Rennes 1999 - 2002 Management Control, Université Rennes, France, Rennes **Executive Education, Certificate and Diploma Programs** Since 2014 Financial Accounting, Mediterranean School of Business, Tunisia, Tunis
- 2010 2018 Financial Accounting, HEC Paris, France, Paris

STUDENT SUPERVISION

Completed

PhD Dissertations

- 2018 2021 Pimentel, Erica, Making the Best of It: Three Essays on Overcoming Challenges in the Public Accounting Profession, Concordia University, John Molson School of Business, Canada
- 2018 2020 Shan, Zilu, Three essays in Audit research, Université Paris-Saclay, HEC Paris, France (Co-supervised)
- 2010 2013 Hazgui, Mouna, Stratégies et jeux de pouvoir dans l'espace régulatoire de l'audit légal en France, Pantheon-Sorbonne University (Université Paris 1 Panthéon-Sorbonne), France (Co-supervised)
- 2008 2011 Ben Saad, Emna, Le jugement sur l'auditeur. Contribution à l'étude de l'indépendance en apparence de l'auditeur, Université Paris-Saclay, HEC Paris, France
- 2008 2011 Hottegindre, Géraldine, Le rôle de la profession de commissaire aux comptes : Entre défense de l'intérêt général et défense des intérêts professionnels, Université Paris-Dauphine, France
- 2008 2011 Allez, Jean-Louis, Les exigences de la régulation des risques opérationnels : Analyse par la théorie des parties prenantes : une approche systémique, Pantheon-Sorbonne University (Université Paris 1 Panthéon-Sorbonne), France
- 2007 2009 Charpateau, Olivier, Les auditeurs face a l'ethique. Messages éthiques explicites et implicites : Quelles perceptions et réactions des auditeurs de certification légale?, Pantheon-Sorbonne University (Université Paris 1 Panthéon-Sorbonne), France

Ongoing

PhD Dissertations

2022 - 2027 Goliasch, Jonas, ESG Disclosures and Similarities Measurement, Concordia University, John Molson School of Business, Canada

STUDENT COMMITTEE MEMBERSHIP

PhD Dissertations

Other Institutions

2021 - 2026 Milo, Tomas, Textual and contextual analysis of XBRL custom tags, Committee Member, McGill University, Desautels Faculty of Management, Canada

SERVICE TO UNIVERSITY

John Molson School of Business

Da			
De	partm	ent l	Level

- Since 2016 Member of the Department PhD Committee, Concordia University, John Molson School of Business, Canada
- Since 2016 Member of the Department Research Committee, Concordia University, John Molson School of Business, Canada
- Since 2016 Member of the Department Tenure Committee, Concordia University, John Molson School of Business, Canada
- 2020 2021 Member of the Department Hiring Committee, Concordia University, John Molson School of Business, Canada
- 2018 2020 Coordinator, Concordia Accounting Research Seminars, Concordia University, John Molson School of Business, Canada

Faculty Level

- Since 2023 Faculty Research Committee, Concordia University, John Molson School of Business, Canada
- Since 2023 Faculty Recognition and Awards Committee, Concordia University, John Molson School of Business, Canada
- Since 2023 Curriculum Continuous Improvement Committee, Concordia University, John Molson School of Business, Canada
- Since 2023 Faculty Council, Concordia University, John Molson School of Business, Canada
- Since 2019 Faculty Academic Program Committee, Concordia University, John Molson School of Business, Canada
- 2018 2020 Concordia Accounting Research Seminars coordinator, Concordia University, John Molson School of Business, Canada
- 2018 2019 Faculty Research Committee, Concordia University, John Molson School of Business, Canada

University Level

- Since 2023 Council of School of Graduate Studies, Concordia University, John Molson School of Business, Canada
- Since 2023 Senate Research Committee, Concordia University, John Molson School of Business, Canada
- 2021 2022 Member of the Research and Impact working group, Future Concordia, Concordia University, John Molson School of Business, Canada
- 2017 2018 Graduate Curriculum Committee of the School of Graduate Studies, Concordia University, Canada

Other Institutions

Department Level

- 2015 2016 Coordinator of Introduction to Accounting, Université Paris-Saclay, HEC Paris, France
- 2012 2014 Head of the Accounting & Management Control Department, Université Paris-Saclay, HEC Paris, France
- 2012 2014 Coordinator of Ethics & CSR, Université Paris-Saclay, HEC Paris, France

Other Institutions

Department Level

- 2010 2012 Co-founder and coordinator of the Introduction to Accounting course, Université Paris-Saclay, HEC Paris, France
- 2008 2012 Department representative of the Doctoral program, Université Paris-Saclay, HEC Paris, France
- 2008 2012 PhD coordinator for Accounting & Management Control Department, Université Paris-Saclay, HEC Paris, France
- 2006 2008 Coordinator of the Intermediate Financial Accounting course, Université Paris-Saclay, HEC Paris, France
- 2004 2006 Director of the Executive Master in Accounting, Pantheon-Sorbonne University (Université Paris 1 Panthéon-Sorbonne), France
- 2004 2006 Director of the Executive Master in Accounting, Pantheon-Sorbonne University (Université Paris 1 Panthéon-Sorbonne), France
- 2001 2003 Co-Director of the Master in Risk-Management, Université Rennes, France

Faculty Level

- 2015 Meet the editors workshop, Fondation Nationale pour l'Enseignement de la Gestion des Entreprises (FNEGE), France
- 2008 2012 Doctoral Committee, Université Paris-Saclay, HEC Paris, France

Program Level

2012 - 2014 Member of the HEC MBA Core Course Curriculum Committee, Université Paris-Saclay, HEC Paris, France

University Level

2015 - 2016 Elected Member of the Evaluation Committee, Université Paris-Saclay, HEC Paris, France

SERVICE TO ACADEMIC COMMUNITY

Service to Granting Agencies

- Since 2017 Member of the national jury La Fondation Desjardins, Bourses 3eme cycle, La Fondation Desjardins, Canada
- Since 2010 HCERES/AERES Expert (Agence d'Evaluation de l'Enseignement et de la Recherche)
- 2022 2025 Member of the PhD Steering Committee, EFMD, European Foundation for Management Development (EFMD), Belgium

Officer of Scholarly Organizations

- 2018 2020 Vice President at large IAAER, International Association for Accounting Education & Research (IAAER)
- 2017 2019 President of AFC, The French Accounting Association (AFC), France
- 2015 2017 Vice-President of AFC, The French Accounting Association (AFC), France
- 2013 2015 Elected Member of the Scientific Committee of the HEC Research team, Université Paris-Saclay, HEC Paris, France

Conference or Seminar Organizer

2022	Rethinking Responsibility Conference
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- 2017 Scientific Committee, EAA Annual Conference, Italy
- 2015 2017 Member of the Scientific Committee for the FNEGE Journal list, Fondation Nationale pour l'Enseignement de la Gestion des Entreprises (FNEGE)

2016 Scientific Committee, EAA Annual Congress, Netherlands

2015	Scientific Committee, EAA Annual Congress, United Kingdom
2013	Scientific Committee, CAAA Annual Congress, Canada
2010 - 2013	Director of the CEFAG (Top elite French doctoral colloquium in Management Sciences), Fondation Nationale pour l'Enseignement de la Gestion des Entreprises (FNEGE)
2012	Scientific Committee, EAA Annual Congress, Slovenia
2012	Scientific Committee, CAAA Annual Congress, Canada
2007 - 2012	Member of the INTACCT Marie Curie Program, European Commission - Directorate General for Research & Innovation - ORBAN, Belgium
2011	Scientific Committee, EAA Annual Congress, Turkey
2011	Scientific Committee, CIGE Annual Congress, France
2011	Scientific Committee, CAAA Annual Congress, Canada
2011	Scientific Committee, EAA Annual Congress, Italy
2010	Scientific Committee, CIGE Annual Congress, France
2009	Scientific Committee, CIGE Annual Congress, Italy
2007 - 2009	Associate Director of the CEFAG
2006 - 2008	Member of the Executive Committee, FAA, France
2001 - 2006	Executive Committee Member, ACSEG, France
Chair of Conference Sessions	
2021	Doctoral Consortium of ASAC 2021, Administrative Sciences Association of Canada (ASAC), Canada
2018	Rethinking responsibility Conference, Concordia University, John Molson School of Business, Canada
2001	8th International Meeting ACSEG - Connectionist approaches in economics and management sciences, IAE Rennes School of Management, France
Academic Reviewing	
Since 2022	Journal of Accounting and Public Policy, Australia
Since 2018	Ad-hoc reviewer, Contemporary Accounting Research
Since 2018	Ad-hoc reviewer, Journal of Corporate Finance
Since 2018	Accounting, Auditing & Accountability Journal
Since 2018	Ad-hoc reviewer, Accounting & Business Research
Since 2018	Ad-hoc reviewer, The International Journal of Auditing
Since 2018	Ad-hoc reviewer, Managerial Auditing Journal
Since 2012	Journal of Business Ethics
EDITORIAL ACTIVITIES	
Associate Editor of Peer-Reviewed Journals	
2017 - 2019	Accounting in Europe Associate Editor, Accounting in Europe
2016 - 2018	Managerial Auditing Journal Associate Editor, Managerial Auditing Journal
Member of Editorial Review Boards	
Since 2018	AUDITING: A Journal of Practice & Theory Auditing: A Journal of Practice & Theory
Since 2018	Comptabilité - Contrôle - Audit Comptabilité – Contrôle – Audit

Accounting in Europe Accounting in Europe

Managerial Auditing Journal Managerial Auditing Journal

Since 2017

2018 - 2021

2007 - 2020 Finance Contrôle Stratégie Finance – Contrôle – Stratégie

2016 - 2018 International Journal of Auditing International Journal of Auditing

MEDIA

Print Media, Radio, Televised Interviews

2013 influence of shareholders? Audit fees: what is the

http://www.hec.edu/Knowledge/Finance-Accounting/Accounting/Audit-fees-What-is-the-

influence-of-shareholders. Knowledge@hec,

France

2010 The independence and competence of auditors http://www.hec.edu/Knowledge/Finance-

Accounting/Accounting/The-Independence-and-Competence-of-Auditors,

Knowledge@hec, France

Other Media Interventions

2009 La formation des futurs DAF : dépasser la vision technicienne , Financium, France

COMMUNITY INVOLVEMENT

Since 2019 Member of Award Committee Jacques-Rousseau, ACFAS, Association Canadienne-

Française pour l'Avancement des Sciences (ACFAS), Canada

Representative for France of the Ernst & Young Academic Network, Ernst & Young, 2012 - 2014

France

OTHER

Citizenship

France

Languages

English, Highly proficient

French, Highly proficient

German, Basic