

Paul ANDRÉ, Ph.D., CPA-CA (Canada)
CV (long)

Professor of Accounting and Management Control
HEC Lausanne, Université de Lausanne
Paul.andre@unil.ch

ORCID : orcid.org/0000-0003-2462-1138

Google scholar : <https://scholar.google.co.uk/citations?user=P4rbyd0AAAAJ&hl=en>

Academic and professional experience

Professor, Accounting and Management Control
ESSEC Business School Paris (Sept. 2007- February 2016)

Senior Lecturer in Financial Management, Accounting and Finance, School of Management, University of Edinburgh (January 2004- August 2007)

Associate Professor, Sciences comptables (Accounting), HEC Montréal (June 1999-2003)

Assistant Professor, Sciences comptables (Accounting), HEC Montréal (August 1997- May 1999)

Professor, Département des sciences comptables (Accounting), Université du Québec à Montréal (July 1988-July 1997)

Professor lecturer, Faculty of Administration, Ottawa University (July 1987–June 1988)

Auditor, Clarkson Gordon - Arthur Young (now Ernst & Young), Ottawa (October 1984-June 1987)

Education

Ph.D. (1996) School of Accountancy, University of Waterloo, Canada
Major/Minor: Financial Accounting and Finance

Thesis:
Special Items, Earnings Announcements, and Divergence of Analysts' Beliefs
(Supervisor: professor Gordon D. Richardson, University of Waterloo)

M.Sc. (1991) Sciences comptables (Accounting), Université du Québec à Montréal, Canada
Major in financial accounting with thesis

Thesis:
Déterminants de la décision de consolider une filiale de financement: une étude canadienne
(*Economic Determinants of the Choice to Consolidate Finance Subsidiaries*)
(Supervisors: Professor Denis Cormier, UQAM and Professor Doria Tremblay, Université Laval)

B.A.A. (1984) Sciences comptables (Accounting), Université du Québec à Hull, Canada

Professional Designation

Chartered Accountant (CA), Canadian Institute of Chartered Accountants (1986) (now CPA-CA)

Achievements

(a) Teaching

Undergraduate	Advanced Financial Accounting (Business Combinations and consolidation) Accounting Theory Intermediate Accounting
Master's level	Analysis of Corporate Financial Information (M.Sc.) Takeovers, Restructurings and Corporate Governance (M.Sc.) Performance Measurement and Evaluation (M.Sc.) Research in Financial Accounting Seminar (M.Sc.), Capital Asset Pricing (CFA), Accounting Language (MBA: regular, executive and Pratt and Whitney programs) Financial Statement Analysis (MBA and MS) Business Valuation (MS. and MBA)
Ph.D. level	Accounting Theory Research in Financial Accounting Seminar Mergers and Acquisitions: Accounting, Tax and Financial Implications

(b) Publications

Published Articles (academic)

André, P., Filip A. and R. Moldovan, 2019, Diversified Firms and Analyst Earnings Forecasts: the Role of Management Guidance at the Segment Level, *Journal of International Accounting Research*, 18(3), Fall, electronic version <https://doi.org/10.238/jiar-52502>

André, P. and F. Kalogirou, 2019, IFRS adoption by UK unlisted firms: Subsidiary- versus group-level incentives, *Accounting Forum*, electronic version <https://doi.org/10.1080/01559982.2019.1627715>

Tze-Yu, Y. and P. André, 2019, Market reaction to the effect of corporate social responsibility on mergers and acquisitions: Evidence on emerging markets, *The Quarterly Review of Economics and Finance*, 71, 114-131, <https://doi.org/10.1016/j.qref.2018.07.003>

Jiang, L., P. André and C. Richard, 2018, An International study of internal audit function quality, *Accounting and Business Research*, 48(3), 264-298 <https://doi.org/10.1080/00014788.2017.1357461>

André, P., D. Dionysiou and I. Tsalavoutas, 2018, Mandated disclosures under IAS 36 Impairment of Assets and IAS 38 Intangible Assets: value relevance and impact on analysts' forecasts, *Applied Economics*, 707-725, <https://doi.org/10.1080/00036846.2017.1340570>

André, P., W. Ben-Amar et Z. Huang, 2018, Entreprises familiales, richesse socio-affective et méthode de paiement des fusions et acquisitions (Family firms, socio-emotional wealth and the method of payment in mergers and acquisitions), *Revue Française de Gouvernance d'Entreprise*, 19, 11-39.

Mazzi, F., P. André, D. Dyonisiou and I. Tsalavoutas, 2017, Compliance with goodwill related mandatory disclosure and the cost of equity capital, *Accounting and Business Research*, 47(3), 268-312, <http://dx.doi.org/10.1080/00014788.2016.1254593>

André, P., 2017, The role and current status of IFRS in the completion of national accounting rules – Evidence from European countries, *Accounting in Europe*, 14(1&2), <https://doi.org/10.1080/17449480.2017.1319965>

André, P., G. Broje, C. Pong and A. Schatt, 2016, Are Joint Audits Associated with Higher Audit Fees? (Previously Audit Fees and Institutional Settings: The Devil is in the Details!), *European Accounting Review*, 25(2), 245-274; <http://dx.doi.org/10.1080/09638180.2014.998016>

- André, P., A. Filip and R. Moldovan, 2016, The interplay between segment disclosure quantity and quality, *International Journal of Accounting*, 51(4), 443-461, <http://dx.doi.org/10.1016/j.intacc.2016.10.008>
- André, P., A. Filip and L. Paugam, 2016, Examining the patterns of goodwill impairments in Europe and the US, *Accounting in Europe*, 13(3), 329-352, <http://dx.doi.org/10.1080/17449480.2016.1260748>
- André, P., A. Filip and L. Paugam, 2015, The Effect of IFRS Adoption on Conservatism in Europe, *Journal of Business Finance & Accounting*, 42(3-4), 482-514, DOI: 10.1111/jbfa.12105
- André, P., A. Filip and S. Marmousez, 2014, The Impact of IFRS on the Relationship between Conservatism and Investment Efficiency/L'impact des normes IFRS sur la relation entre le conservatisme et l'efficacité des politiques d'investissement, *Comptabilité, Contrôle Audit*, 20(3), 101-124, DOI: 10.3917/cc.203.0101
- André, P., W. Ben-Amar and S. Saadi, 2014, Family firms and High Technology Mergers & Acquisitions, *Journal of Management & Governance*, 18(1), 129-158, DOI: 10.1007/s10997-012-9221-x.
- Gonzalez, A. and P. André, 2014, Short-Termism and Board Effectiveness, *Journal of Business Finance & Accounting*, 41(1-2), 185-209, DOI: 10.1111/jbfa.12045
- Yen, T.-Y., S. Chou and P. André, 2013, Operating Performance of Emerging Market Acquirers: Corporate Governance Issues, *Emerging Markets Finance & Trade*, July–August, 49(Supplement), 5-19. DOI: 10.2753/REE1540-496X4904S301.
- Yang, D. and P. André, 2013, Voluntary Choices and Adoption of International Financial Reporting Standards: A Literature Review, *Accounting and Economics Research*, 2013(2)
- Tsavaloutas, I., P. André and L. Evans, 2012, Transition to IFRS and value relevance in a small but developed market: A look at Greek evidence, *British Accounting Review*, 44(4), 262-77, DOI: 10.1016/j.bar.2012.09.004.
- André, P., Khalil, S and Magnan, M., 2012, The adoption of deferred share unit plans for outside directors: economic and social determinants", *Journal of Management & Governance*, 16(1), 81-105, DOI: 10.1007/s10997-010-9142-5.
- Yen, T.-Y. and P. André, 2010, The Effects of Ownership Structure on Operating Performance of Acquiring Firms in Emerging Markets, *Journal of Business and Policy Research*, 5(2), p. 217-236
- André, P., 2009, Discussion of Firm Performance and Managerial Succession in Family Managed Firms, *Journal of Business Finance & Accounting*, 36(3/4), 485-495, DOI: 10.1111/j.1468-5957.2009.02136.x.
- André, P., A. Cazavan-Jeny, W. Dick, C. Richard and P. Walton, 2009, Fair Value Accounting and the Banking Crisis in 2008: Shooting the Messenger, *Accounting in Europe*, 6(1), 3-24, DOI: 10.1080/17449480902896346.
- Khalil, S., M. Magnan and P. André, 2008, The Adoption of Deferred Share Unit Plans for Outside Directors and Shareholder Wealth', *Corporate Governance: An International Review*, 16(3) May, 210-224.
- André, P., M. Magnan and S. St-Onge, 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, DOI: 10.1002/CJAS.54.
- Xu, B., M. Magnan and P. André, 2007, The Stock Market Valuation of R&D Information in Biotech Firms, *Contemporary Accounting Research*, 24(4), 1291-1318.
- Yen, T.-Y. and P. André, 2007, Ownership Structure and Operating Performance of Acquiring Firms: The Case of English Origin Countries, *Journal of Economics and Business*, 59(5), 380-405, DOI: 10.1016/j.jeconbus.2007.04.003.
- André, P., S. Khalil and M. Magnan., 2007, Termination Fees in Mergers and Acquisitions: Protecting Investors or

Managers?, *Journal of Business Finance & Accounting*, 34(3/4), 541-566, DOI: 10.1111/j.1468-5957.2007.02032.x.

Ben-Amar, W. and P. Andre, 2006, Separation of Ownership from Control and Acquiring Firm Performance: The Case of Family Ownership in Canada, *Journal of Business Finance and Accounting*, 33 (3/4), 517-543, DOI: 10.1111/j.1468-5957.2006.00613.x.

André, P., M. Kooli and J.F. L'Her, 2004, The Long-run Performance of Mergers and Acquisitions: Evidence from the Canadian stock market», *Financial Management*, 33(4), 27-43.

André, P. and E. Schiehl, 2004, Système de gouvernance, actionnaires dominants et performance future des entreprises, Special issues on Governance, *Finance Contrôle et Stratégie*, 7(2), 165-194.

Cormier D., P. André and E. Charles-Cargnello, 2004, Incentives for the consolidation of finance subsidiaries: Some evidence from France, *International Journal of Accounting, Auditing and Performance Measurement*, 1(2), 164-182.

André, P. and D. Cormier, 2002, A Descriptive Analysis of the Effects of Divergent Methods of Accounting for R&D and Product Costs: The Case of the International Aerospace Industry, *Comptabilité Contrôle Audit*, Special Issue on International Accounting/Incidence sur les états financiers des méthodes de comptabilisation des dépenses de recherche et développement et des coûts de production : le cas de l'industrie spatiale internationale, *Comptabilité Contrôle Audit*, numéro spécial, 311-356.

André, P., R. Mathieu and P. Zhang, 2001, A Note on Capital Adequacy and the Information Content of Term Loans and Lines of Credit, *Journal of Banking and Finance*, 25(2), 431-444.

André, P., C. Laurin and A. Thabet, 1999, Les déterminants du délai entre la fin de l'exercice financier et l'annonce des résultats financiers (*Determinants of the Delay between Year End and the Announcement Date*), *Comptabilité Contrôle Audit*, 5(2), 83-106

André, P. and D. Cormier, 1999, Off-Balance Sheet Financing: The Case of Finance Subsidiaries, *Accountancy & Bedrijfskunde*, 24(1), 22-42.

Published Articles (professional/book reviews/cases)

Abela, M., R. Barker, R. Sommer, A. Teixeira and P. André, 2014, Towards a New Conceptual Framework: Presentations at the Accounting in Europe and European Accounting Association Financial Reporting Standards Committee Symposium, *Accounting in Europe*, 11(2), 259-271. DOI: 10.1080/17449480.2014.959977

André, P., 2013, 'Stephen H. Penman's Financial Statement Analysis and Security Valuation, 5th international edition', *Issues in Accounting Education*, vol. 28, no. 1, pp. 197-98. DOI: 10.2308/iace-10329.

André, P., M. Magnan et S. St-Onge, 2006, Gouvernance et rémunération des dirigeants : d'Abitibi-Price à Abitibi-Consolidated (*Governance and Executive Compensation : from Abitibi-Price to Abitibi-Consolidated*). *Revue Internationale de cas en gestion*. 4(2), 29p.

André, P., 2004, Réussir les regroupements/Good Acquisitions, *CAMagazine*, 137(2), 45-47.

Schiehl, E. and P. André, 2004, The use of individual performance evaluation (IPE) in CEO incentive contracts: Optimal contracting or managerialism, in Performance Measurement and Management 2004 Public and Private, Papers from the Fourth International Conference on Performance Measurement and Management - PMA 2004, A. Neely, M. Kennerly and A. Walters, eds., Centre for Business Performance, Cranfield School of Management, Stirling, UK, 907-914.

Schiehl, E. and P. André, 2003, Corporate Governance and the Information Gap: A look at the Use of Financial and Non Financial Information, *Ivey Business Journal*, 67(6), 6p.

André, P., W. Ben Amar and C. Laurin, 2003, "Regroupements d'entreprises et gestion des bénéfices" (*Business Combinations and Earnings Management*), *La Revue du Financier*, 139, 26-36.

André, P. and A. Mersereau, 2003, "Commentaire : Bombardier Transport et l'acquisition d'Adtranz" (*Commentary: Bombardier Transportation and the Acquisition of Adtranz*), *Gestion - revue internationale de gestion*, 27(4), 72-74. (<http://revue.hec.ca/gestion/ArticlePage.jsp?instId=1826&lang=fr>)

André, P., 2001, Comptabilisation des fusions et acquisitions en Amérique du Nord : Du nouveau à l'horizon/Accounting for Combos, *CMA Management*, 75(8), 30-33.

André, P., W. Ben-Amar and J. F. L'Her, 2000, « Regroupements d'entreprises et création de valeur » (*Business Combinations and Value Creation*), *Gestion - revue internationale de gestion*, 25(3), 158-174. (<http://revue.hec.ca/gestion/ArticlePage.jsp?instId=1649&lang=fr>)

André, P. and J. F. L'Her, 2000, "Une grille d'analyse des regroupements d'entreprises" (*A Grid to Analyse Business Combinations*), *Gestion - revue internationale de gestion*, 25(3), 137-148. (<http://revue.hec.ca/gestion/ArticlePage.jsp?instId=1450&lang=fr>)

André, P., R. Mathieu and C. Laurin, 2000, "Restructurations volontaires et performance des entreprises" (*Voluntary Restructurings and Firm Performance*), *Gestion - revue internationale de gestion*, 25(3), 104-110. (<http://revue.hec.ca/gestion/ArticlePage.jsp?instId=1649&lang=fr>)

André, P., D. Côté and R. Morissette, 1999, "Internal Control Systems and Risk Management in the Life and Health Insurance Industry: Current issues", *Assurance*, 1, 61-86.

André, P. and R. Morissette, 1998, "Gouvernement d'entreprise et information de gestion non financière: Le tableau de bord de régie d'entreprise" (*Corporate Governance, Non Financial Information and Corporate Scorecards*), *Gestion - revue internationale de gestion*, 23(3), 76-82. (<http://revue.hec.ca/gestion/ArticlePage.jsp?instId=1649&lang=fr>)

André, P., A. Mersereau and R. Morissette, 1998, "Valeur économique ajoutée et tableaux de bord: une combinaison stratégique" (*EVA and Corporate Scorecards: A Strategic Combination*), *Gestion - revue internationale de gestion*, 23(2), 14-19. (<http://revue.hec.ca/gestion/ArticlePage.jsp?instId=1689&lang=fr>)

Morissette, R. and P. André, 1998, "La statistique au service du vérificateur : un outil à la portée de tous" (*Statistics for Auditors 101*), *CGA Magazine*, 32(4), 31-37.

Books and Book Chapters

Paugam, L., P. André, H. Philippe and R. Harfouche, 2016, *Brand Valuation*, Routledge Studies in Accounting, 204p., ISBN-13: 978-1138933821

Labelle, R. and P. André, 2014, 'Comptabilité, contrôle et audit', in Tannery, F., Denis, J.-P., Hafsi, T. and Martinet, A. C. (Eds) *Encyclopédie de la stratégie*, Vuibert, Paris, 107-120. (Winner of the 2015 FNEGE Best Management Book Award)

André, P., Cazavan-Jeny A., Dick W., Richard C., Walton P., 2009, 'Ne pas tuer le messager : la comptabilité dans la crise', dans : *Le leadership responsable. Un allié sûr contre la crise*, Pekar Lempereur A. (ed.), Paris (France) : Gualino. Lextenso éditions, chap. 16, 205-210

Magnan, M., P. André and J. Turbide, 2000, *Cas de comptabilité financière avancée (Case in Advanced Accounting)*, Modulo Éditeur, 167p.

André, P., F. Elloumi, M. Gosselin, A. Mersereau, R. Morissette, G. Ouellet, P.-V. Paré and D. Zéghal, 1999, *Cas en comptabilité de management (Case in Management Accounting)*, Modulo Éditeur, 132p.

Articles in Progress or Under Review

André, P., Hass, L.H. and Kalogirou, F., 2018, Does accounting mitigate agency conflicts within corporate groups? Evidence from UK subsidiaries, 37 p., Revise and resubmit at *Journal of Corporate Finance*

Allemand, I., André, P., Brullebaut, B. and Schatt, A., 2018, Women involved in the financial reporting process

and financial reporting quality, 37p., reworking for new submission.

Commissioned Research Reports

Prudence, Policy Paper, Autorité des Normes Comptables, 2015, with Andrei Filip, 75p.

Worldwide application of IFRS 3, IAS 38 and IAS 36, related disclosures, and determinants of non-compliance, 2014, ACCA research report 134, with D. Dyonisiou & I. Tsalavoutas, 72p.

Mandatory adoption of International Financial Reporting Standards (IFRS) by EU Industrial listed firms and financial statement comparability, 2013, with D. Dyonisiou & I. Tsalavoutas, ICAS

IFRS, US GAAP and Prudential Ratios (2011) with Peter Walton, Commissaire à l'investissement, Services du Premier Minister (Prime Minister's Office), France

Working Papers

André, P. and I. Tsalavoutas, 2015, Does who you know matter? A look at professional and social ties between target and bidder boards, 42p.

André, P., D. Dionysiou and I. Tsalavoutas, 2013, Mandatory adoption of IFRS by EU listed firms and Comparability: Determinants and Analysts' Forecasts, ESSEC KPMG Financial Reporting Centre Working paper, 42p. WIP

Han, J., J. Crook and P. André, 2009, "CEO turnover in the UK following recent domestic and cross-border deals", 37p.

Bodolica V., M. Magnan, S. St-Onge and P. André, 2006, 'Impacts of Mergers and Acquisitions on Specific Attributes of Executive Compensation Contracts of Canadian Acquiring Firms', 17p.

André, P., K. Houle, M. Magnan and S. St-Onge, 2006 "Executive Compensation of Target Firms: Characteristics and Implications", 21p.

André, P., H. Khemakhem and O. Sakka, 2005, 'Interdépendance des mécanismes de gouvernance : Etude empirique dans le contexte canadien', 30p.

Schiehl, E. and P. André, 2005, "Insider-outsider large shareholders monitoring, alternative governance mechanisms and firm performance"

André, P. and N. Smaili, 2003, "The Evolution of Corporate Governance Mechanisms in Canada", 31p.

André, P. M. Boyer and R. Gagné, 2002, "Do CEOs Exercise their Stock Options Earlier than Other Executives", 32p.

André, P., 2002, "The Impact of a Mandated Change in the Classification of Restructuring Charges and Write-Offs on Divergence of Beliefs", 40p.

André, P., J.-J. D'Argensio and C. Laurin, 2000, "Le moment de l'annonce des bénéfices et les transferts d'information : Une étude canadienne" (*The Timing of Earnings Announcements and Information Transfers*), Cahier de recherche 2000-10, Groupe de recherche en Finance (GREFI), HEC Montréal, 29 p.

Pedagogical Case Studies

P. André, M. Magnan et S. St-Onge, 2005, Gouvernance et rémunération des dirigeants : le cas d'Abitibi-Price de 1994 à 2003. (25p.)

P. André and M. Magnan, Rapprochement Alcan-Pechiney-Alusuisse, 2003, 9p. [re: Business combination]

P. André and M. Magnan, Rapprochement Alcan-Pechiney-Alusuisse 2003 (notes pédagogiques), 2003, 17p.

P. André and M. Magnan, Rapprochement Abitibi-Donohue, 2003, 8p. [re: Business combination]

P. André and M. Magnan, DEC, 2003, 6p. [re: Business combination and divestiture]
 P. André and M. Magnan, DEC (notes pédagogiques), 2003, 4p.
 P. André and A. Mersereau, Yellow Submarines, 2003, 18p. [re: Programme accounting]
 P. André and A. Mersereau, Calypso Contract Bid Case, 2003, 9p. [re: Long term contract costing]
 P. André and A. Mersereau, Calypso Contract Design and Production Case, 2003, 16p. [re: L.t. contract costing]
 P. André and A. Mersereau, Bedford Industries, 2003, 8p. [re: Budgeting]

(c) Grants

Swiss National Science Foundation # 100018_172689 (2017-2020) : 82,930 CHF
 Silent changes in Financial Disclosure : The case of segment reporting

KPMG Financial Reporting Center (2009-2013) : €1,200,000
 With Peter Walton, Thomas Jeanjean and Wolfgang Dick

Autorité des Normes Comptables (ANC) (2012-2014) : € 4,400
 Economic consequences of the change in conservatism following mandatory adoption of IFRS in Europe

Association of Chartered Certified Accountants, ACCA (2011-13) : £15,970
 Worldwide IFRS adoption and convergence: mandated disclosures and the financial statement effects of IFRS 3, IAS 36 and IAS 38 (with Ioannis Tsalavoutas and Dionysia Dionysiou, Stirling University)

Institute of Chartered Accountants of Scotland, ICAS (2011-13) : £ 2,000
 Mandatory adoption of International Financial Reporting Standards (IFRS) by EU listed firms: the determinants of improved comparability (with Ioannis Tsalavoutas and Dionysia Dionysiou, Stirling University)

Institut Français d'Audit et Contrôle Interne (IFACI) 2009-10: €10,000
 With Anne Cazavan-Jeny and Chrystelle Richard
 Project: Analysing 2009 Member Survey

University of Edinburgh, Management School Research Fund, Autumn 2005: £3672
 With Jonathan Crook
 Project: *CEO turnover following recent domestic and cross-border takeovers in the UK*

Social Sciences and Humanities Research Council of Canada Grant, Research initiative on the new economy (INE), 2003-2006, \$900,000
 Member of the multidisciplinary team, Réal Labelle, HEC Montréal (principal)
 Project: *Gouvernance, juricomptabilité et création de valeur (Governance, Forensic Accounting and Value Creation)*

Social Sciences and Humanities Research Council of Canada Grant 2002-2005, \$152,600 + \$20,000 (teaching offloads) with Michel Magnan, JMSB Concordia (principal) and Sylvie St-Onge, HEC Montréal
 Project: *Executive Compensation and Mergers and Acquisitions: Financial, Political and Institutional Perspectives*

Fondation Mercure, Infrastructure Grant, 2002-2003, \$15,000
 Groupe de recherche interdisciplinaire en performance et rémunération/Interdisciplinary Research Group on Compensation and Performance
 Director and Member of the Interdisciplinary Team

Social Sciences and Humanities Research Council of Canada Grant, Programme Alliance de recherche de l'Initiative de la Nouvelle Économie (INÉ), Start up grant, 2002, \$30,000
 Member of the multidisciplinary team, George Dionne, HEC Montréal (principal)
 Project: *E Finance*

HEC Montréal, Start-up grant, Sept. 2001: \$4,000
 Project: *The Effects of Divergent Methods of Accounting for R&D: The Case of the Aerospace Industry*

Canadian Fondation for Innovation/Fondation canadienne pour l'innovation, \$1,317,622
Laboratoire de calcul en finance et en assurance (*Advanced Laboratory in Insurance and Financial Calculations*)
(Member of the Multidisciplinary Group)

Start up Grant, HEC Montréal, 1999: \$5,000
(With Alexander Mersereau, HEC Montréal)
Project : *Les tableaux de bord et les mesures de performance (Balanced Scorecards and Performance)*

Social Sciences and Humanities Research Council of Canada Grant, 1999-2002, \$92,250
(With M. Boyer, R. Gagné and J.-F. L'Her, HEC)
Project: *Corporate Governance, Agency Costs and Performance: A Canadian Study*

Start-up Grant, HEC Montréal, 1998-99: \$7,500
(With M. Boyer)
Project: *Performance des entreprises, contrôle corporatif et problèmes d'agence (Corporate Governance, Agency Costs and Financial Performance)*

Research Grant, CGA Canada Research Foundation, July 1998: \$8,000
(With Claude Laurin, UQAM)
Project : *Les transferts informationnel: Une étude canadienne (Information Transfers: A Canadian Study)*

Start-up Grant, HEC Montréal, May 1998: \$4,000
Project : *Le moment de l'annonce des bénéfices et les transferts d'information (The Timing of Earnings Announcements and Information Transfers)*

Start-up Grant, HEC Montréal, September 1997: \$4,500
Project : *Causes et effets des frais de restructuration (Causes and Effects of Voluntary Corporate Restructurings)*

CPHEC Grant, HEC Montréal, September 1997: \$1,600
(With Morissette, Raymond)
Project : *Les tableaux de Bord de Gestion Stratégique et Opérationnelle (Strategic and Operational Balanced Scorecards)*

Academic Journal Grant – Canadian Academic Accounting Association financed by the CICA 1996: \$8,000
(with Robert Mathieu, Université Laval, and Ping Zhang, Université Wilfrid Laurier),
Project: *Banks and Analysts as Information Producers: An Empirical Investigation*

(d) Communications/Presentations

With peer review

Diversified Firms and Analysts' Earnings Forecasts: The Role of Management Guidance at the Segment Level
(w/ Andrei Filip and Rucsandra Moldovan)

EUFIN conference, Stockholm, August 2018

Journal of International Accounting Research Conference (plenary session), Venice, May 2018

Concentrated Ownership and Cost Of Debt: The Role Of Financial Interlocks (w/ V. Volpentesta and S. Morricone)
EAA Conference, Milan, May 2018

The role of accounting in solving agency conflicts within corporate groups: evidence from voluntary IFRS Adoption in the UK (w/ F. Kalogirou)
EAA Conference Milan, May 2018

Women involved in the financial reporting process and financial reporting quality (with I. Allemand, B. Brullebaut & A. Schatt)
EAA Conference, Milan, May 2018
CGI Conference, Lausanne May 2017

Business group membership and IFRS reporting: The effect of group financing and investing incentives (with Fani Kalogirou)

FRBC Durham July 2017
CAAA Conference Montreal June 2017
EUFIN Florence Aug. 2017

Voluntary Adoption of IFRS by UK Unlisted Firms and Investment Decision at the Firm and Group Level (with Fani Kalogirou)

EAA, Maastricht 2016

Do woman impact accounting conservatism? (with I. Allemand, B. Brullebaut & A. Schatt)

BAFA-Auditing, Oxford May 2016
EUFIN Paris Sept. 2015
EARNET Lausanne 2015
CIG Québec 2015

Subsidiaries' reporting practices and investment decisions within the business group (with F. Kalogirou)

EUFIN Fribourg Sept. 2016
AAA New York Aug. 2016

Management Guidance At The Segment Level (with A. Filip, R. Moldovan)

EAA Glasgow April 2015

The (determinants of the) interplay between segment disclosure quality and quantity (and analysts' forecast accuracy) (with A. Filip & R. Moldovan)

The International Journal of Accounting 2014 Annual Conference, Sao Paulo, July 2014
BAFA, London, April 2014
EAA, Tallinn, May 2014
AFC, Lille, May 2014
EUFIN, Regensburg, Sept. 2014

Determinants of Internal Audit Function Quality: An International Study (with L. Jiang & C. Richard)

BAFA, London, April 2014
EAA, Tallinn, May 2014
CAAA, Edmonton, May 2014

Goodwill related mandatory disclosure and the cost of equity capital

(with I. Tsalavoutas, D. Dyonisiou & F. Mazzi)

IAAER World Congress, Florence, Nov. 2014
FRBC, Bristol, July 2014
EUFIN, Valencia, 2013
European Accounting Association, Paris, 2013

L'impact des normes IFRS sur la relation entre la qualité de l'information comptable et l'efficacité des politiques d'investissement (with A. Filip & S. Marmousez)

Association Francophone de Comptabilité, Montréal, 2013

Mandatory adoption of International Financial Reporting Standards (IFRS) by EU listed firms: Comparability and Analysts' Forecasts (with Ioannis Tsalavoutas and Dionysia Dionysiou)

AMIS Conference Bucharest June 2013
European Accounting Association. Paris 2013
British Accounting and Finance Ass., Brighton, March 2012
Association Francophone de Comptabilité, Grenoble, May 2012
Financial Reporting and Business Communication conference, Bristol July 2012
American Accounting Association, Washington, August 2012

Voluntary adoption of IFRS: A study of determinants for UK unlisted firms

(with F. Kalogirou, P. Walton and D. Yang)

- Financial Reporting and Business Communication conference, Bristol July 2012
 Association Francophone de Comptabilité, Grenoble, May 2012
 European Accounting Association, Ljubljana, May 2012 & Paris 2013
 American Accounting Association, Washington, August 2012
- Accounting Conservatism in Europe and the Impact of Mandatory IFRS Adoption (with Andrei Filip)*
 American Accounting Association, Washington, August 2012
 American Accounting Association, Int'l section, Mid-year meetings, Phoenix Feb. 2012
 European Accounting Association, Ljubljana, May 2012
 EUFIN, Bamberg Sept. 2011
 Financial Reporting and Business Communication conference, Bristol July 2011
 Association Francophone de Comptabilité, Montpellier, May 2011
 Int'l Conf. on Governance Association Académique Internationale de Gouvernance: Montreal May 2011
- Does who you know matter? A look at professional and social ties between target and bidder boards (w/ I. Tsavavoutas)*
 EISMA Corporate Governance conference, Brussels, June 2010
 Int'l Conf. on Governance Association Académique Internationale de Gouvernance: Montreal May 2011
- Audit Fees and Institutional Settings: The Devil is in the Details (w/ G. Broye, C. Pong and A. Schatt)*
 Auditing Section Midyear Meeting, AAA: New Orleans (USA), January 19, 2013
 Int'l Conf. on Governance Association Académique Internationale de Gouvernance: Lyon May 2012
 European Accounting Association, Tampere, May 2009
 EARNET conference, Valencia, October 2009
- Transition to IFRS and Value Relevance in a Small but Developed Market: A Look at Greek Evidence (w/I. Tsavavoutas, L. Evans)*
 European Accounting Association, Tampere, May 2009
 Congrès Association Francophone de Comptabilité, Mai 2009
- Control Threat and Means of Payment: Evidence from Canadian Mergers and Acquisitions (w/ W. Ben-Amar)*
 8th Int'l Conference on Governance, Florence Juin 2009
- A Comparison of Audit Fees and their determinants in France and UK (w/ G. Broye, C. Pong and A. Schatt)*
 American Accounting Association, Anaheim, August 2008
 Congrès de l'Association Française de Comptabilité, Cergy, Mai 2008
 European Accounting Association, Rotterdam, April 2008
- Deferred Share Unit Plans for Outside Directors in Canada: Economic and Social determinants (with Khalil, S., M. Magnan)*
 Canadian Academic Accounting Association, Halifax, June 2007
- Corporate Governance and Acquiring Firm Shareholder Wealth: Evidence from High-Tech Acquisitions in Canada (with W. Ben-Amar and S. Saadi)*
 European Financial Management, Athens, June 2008
 4th International Conference on Corporate Governance, Birmingham, 3rd July 2006
 Multinational Finance Society Annual Meeting, Edinburgh, 25-27 June 2006
- Uncertainty, Commercial Maturity, and the Value relevance of R&D expenditures in Biotech Firms*
 EAA, Dublin 2006
- Stock Market Reaction to the Adoption of Deferred Share Unit Plans for Outside Directors in Canada (with M. Magnan and S. Khalil)*
 4th International Conference on Corporate Governance, Birmingham, 3rd July 2006
- Concentrated Ownership and Long Term Operating performance of Acquiring Firms: The Case of English Origin Countries (with Yen, T.)*
 EAA Lisbon 2007

Multinational Finance Society Annual Meeting, Edinburgh, 25-27 June 2006

Impacts of Mergers and Acquisitions on Specific Attributes of Executive Compensation Contracts of Canadian Acquiring Firms (with V. Bodolica, M. Magnan and S. St-Onge)
Canadian Academic Accounting Association, Banff, June 2006

The Stock Market Valuation of R&D Expenditures in Biotech Firms (with M. Magnan and B. Xu)
European Accounting Association Conference, Dublin, March 2006

Kill fees in merger deals: Protecting shareholders or managers? (with Khalil, S., M. Magnan, Concordia U.)
Journal of Business Finance and Accounting Conference, Thassoluniki, Greece, May 2006
Canadian Academic Accounting Association, Québec June 2005
4th Int'l Conference on Governance, Mons Belgium, May 2005

CEO turnover in the UK following recent domestic and cross-border deals
5th Int'l Conference on Governance, Strasbourg, May 2006
French Finance Association International Conference, Paris, Dec. 2005

Ownership structure and the acquiring firm performance: Evidence from Canada (with Ben-Amar, Walid, U. of Ottawa)
Journal of Business Finance and Accounting Conference, Lake Windemere, May 2005
European Accounting Association Congress, Gotenborg Sweden, May 2005
3rd Int'l Conference on Governance, Montreal June 2004

The use of individual performance evaluation (IPE) in incentive contracts: Optimal contracting or managerialism? (with Schiehl, E., HEC Montréal)
Canadian Academic Accounting Association, Vancouver May 2004
3rd Int'l Conference on Governance, Montreal June 2004
Int'l Performance Measurement Conference, Edinburgh July 2004
Conference of the American Society of Business and Behavioral Science, Las Vegas, February 2005

A clinical exploration of stakeholder value creation or destruction in large mergers and acquisitions: The case of the pulp and paper merger between Donohue and Abitibi-Consolidated, (with M. Magnan, Concordia, and S. St-Onge, HEC Montréal)
Canadian Association of Administrative Sciences meetings, Quebec June 2004
Canadian Academic Accounting Association, Vancouver May 2004

Compensation of target CEO before mergers and acquisitions: Characteristics and Impact (with K. Houle, M. Magnan, Concordia, and S. St-Onge, HEC Montréal)
Canadian Association of Administrative Sciences meetings, Quebec June 2004
3rd Int'l Conference on Governance, Montreal June 2004

Evaluating the value relevance of financial and non-financial performance information: An interactive perspective
(With Xu, B. and M. Magnan)
Annual meetings of the American Accounting Association, Hawaii, August 2003

The Value relevance of non-financial performance information and its measurement: The case of the biotechnology industry (With Xu, B. and M. Magnan)
Annual meetings of the Canadian Academic Accounting Association, Ottawa, 31 May 2003

Alternative governance mechanisms and firm performance
(With E. Schiehl)
Congrès Gouvernement d'Entreprise et Nouvelle Économie, Mons, Belgium, May 2003

The long-run performance of mergers and acquisitions: Evidence from the Canadian stock market
(With M. Kooli and J.F. L'Her)
Colloque de l'Association Française de Finance, Paris, December 2002

Le timing de l'annonce des bénéfices et des transferts d'information

(With JonhJohn D'Argensio and Claude Laurin)

Congrès de l'Association Française de Comptabilité, Toulouse, mai 2002

Déterminants de la décision de consolider les filiales de financement : Le cas de la France.

(with D. Cormier, UQAM and E. Charles-Cargnello)

Congrès de l'Association Française de Comptabilité, Angers, May 2000

Frais de restructuration et performance des entreprises

(with Claude Laurin, UQAM and Robert Mathieu, WLU)

Congrès de l'Association Française de Comptabilité, Bordeaux , May 1999

The timing of earnings announcement: A two-stage estimation approach

(with AnisThabet and Claude Laurin, UQAM)

European Accounting Association Congress, Bordeaux, May 1999

The Information Content of Banks Loans, Auditors' Quality and Ownership Concentration: A Canadian Study

(with Robert Mathieu and Ping Zhang, WilfridLaurierUniversity)

Canadian Academic Accounting Association Conference, June 1999

European Accounting Association Congress, Bordeaux, May 1999

Northern Finance Association Meetings, Toronto, September 1998

The timing of earnings announcement: Canadian Evidence (with AnisThabet and Claude Laurin, UQAM)

Canadian Academic Accounting Association Congress, Saskatoon, May 1998

Le moment de l'annonce du bénéfice: Une étude canadienne

(with AnisThabet and Claude Laurin, UQAM)

Association Canadienne Française pour l'Avancement des Sciences, Université Laval, May 1998

Off-Balance Sheet Financing: The Case of Finance Subsidiaries (with Denis Cormier, UQAM.)

European Accounting Association Congress, Antwerp, Belgium, April 1998

Special Items, Earnings Announcements, and Divergence of Analysts' Beliefs

American Accounting Association Annual Meetings, Dallas, August 1997

Canadian Academic Accounting Association Congress, Montréal, May 1996

Invited/Guess speaker

Women involved in the financial reporting process and financial reporting quality (w/ Allemand, I., Brullebaut, B. and Schatt, A.)

Universita' Cattolica, Milan, February 2019

ESCP Paris, November 2018

Concordia U., March 2018

Diversified Firms and Analysts' Earnings Forecasts: The Role of Management Guidance at the Segment Level (w/ Andrei Filip and Rucsandra Moldovan)

Bristol U., February 2018

Subsidiaries' reporting practices and investment decisions within the business group (with F. Kalogirou)

Bocconi U., June 2017

Concordia, June 2017

WHU April 2017

U. of Lisbon, June 2016

King's College London Jan. 2016

Guest speaker, *Prudence*, 5e états généraux de la recherche comptable ANC, Paris Déc. 2015.

Guest speaker, *Archival case studies in Financial Reporting*, XI Workshop on Empirical Research in Financial Accounting, Cordoba Spain Nov. 2015

Guess speaker, *Accounting for goodwill and goodwill impairments: Does it matter?*, IFRS: Global Rules & Local Use Conference, Prague, October 2014

Guess speaker, *Roundtable on 'Corporate governance research'*, AMIS Conference Bucharest June 2014

Goodwill related mandatory disclosure and the cost of equity capital

(with I. Tsalavoutas, D. Dyonisiou & F. Mazzi)

IASB Research Forum, Oxford, October 2, 2014

Exeter, April 2, 2014

Guess speaker, *Prudence*, IFRS: Global Rules & Local Use Conference, Prague, October 2013

Guess speaker, *Roundtable on 'Prudence'*, AMIS Conference Bucharest June 2013

Mandatory adoption of International Financial Reporting Standards (IFRS) by EU listed firms: Comparability and Analysts' Forecasts (with Ioannis Tsalavoutas and Dionysia Dionysiou)

Mannheim Business School (May 2012)

John Molson Business School, Concordia University (March 2012)

Voluntary adoption of IFRS: A study of determinants for UK unlisted firms (with Peter Walton and Dan Yang)

HEC Montréal (March 2012)

University of Edinburgh (January 2012)

Accounting Conservatism in Europe and the Impact of Mandatory IFRS Adoption (with Andrei Filip)

Joint ESSEC-INSEAD seminar (May 2011)

Catholic University of Leuven (May 2011)

Joint UPF-IESE-ESADE seminar (February 2012)

Manchester Business School (March 2012)

Does who you know matter? A look at professional and social ties between target and bidder boards, (w/ I. Tsalavoutas)

HEC Montréal March 2010

Concordia University, March 2010

Laval University, April 2010

Corporate Governance and Acquiring Firm Shareholder Wealth: Evidence from High-Tech Acquisitions in Canada (with W. Ben-Amar and S. Saadi)

Stirling University, UK, February 2009

Université du Québec à Montréal, Avril 2008

Transition to IFRS and Value Relevance in a Small but Developed Market: A Look at Greek Evidence

(w/I. Tsavavoutas, L. Evans)

HEC Montréal, March 2009

A Comparison of Audit Fees and their determinants in France and UK (w/ G. Broye, C. Pong and A. Schatt)

Concordia University, Avril 2008

Concentrated Ownership and Long Term Operating performance of Acquiring Firms: The Case of English Origin Countries (with Yen, T.)

Laboratoire de recherche, Université Paris XII, ESA Créteil, 11 Dec. 2006

HEC Paris research seminars, 15 December 2005

The Stock Market Valuation of R&D Expenditures in Biotech Firms (with B. Xu and M. Magnan)

Laboratoire de recherche, Université Paris XII, ESA Créteil, 6 February 2006

Kill fees in merger deals: Protecting shareholders or managers? (with Khalil, S., M. Magnan, ConcordiaU.)

ESSEC Business School, Paris, 24 Nov. 2006

University of Glasgow, 26 April 2006

Seminar of the Research Alliance on Governance and Forensic Accounting, Montréal, 11 February 2005

Ownership structure and performance of acquiring firms (avec Ben Amar, W. Ottawa University)
Laboratoire de recherche, Université Paris XII, ESA Créteil, 22 February 2005

Value Creation from Scientific and Business Innovations in the Biotechnology Industry (with Xu, Bixia, WLU and M. Magnan, Concordia)
HEC Paris research seminars, 10 December 2004

The use of individual performance evaluation (IPE) in CEO incentive contracts: optimal contracting or managerial entrenchment (with E. Schiehl)
Workshop - Research Alliance on Governance and Forensic Accounting, HEC Montréal, 25 Sept. 2003
Laboratoire de recherche, Université Paris XII, ESA Créteil, 29 March 2004

Regroupements d'entreprises au Canada et création de valeur
Déjeuner d'Archimède, HEC Montréal, 12 February 2003

The long-run performance of mergers and acquisitions: Evidence from the Canadian stock market
(with J.-F. L'Her)
Concordia University, April 2002
Université Laval, May 2002

The Impact of a Mandated Change in the Classification of Restructuring Charges and Write-Offs on Divergence Of Beliefs et Le moment de l'annonce des bénéfices et les transferts d'information : Une étude canadienne
Laboratoire de recherche, Université Paris XII, ESA Créteil, December 2001

Do CEOs Exercise Their Options Earlier than Other Top Executives?
(with BOYER, Martin; GAGNE, Robert)
First École Polytechnique/CIRANO Workshop on compensation in firms: An international comparison
Paris, France, Janvier 2001
Journée Finance CIRANO, Montréal, Québec, 11 mai 2001

Presentation at the VI^e Sommet Québécois des contrôleurs et gestionnaires financiers organised by l'Institut International de Recherche (IIR) on the following subject "Harmonisation des normes comptables : Quels sont les enjeux" (*International Accounting Harmonisation*), Montréal, 16 September 1999.

L'annonce des bénéfices par les entreprises canadiennes : Stratégie ou hasard ?
Déjeuner d'Archimède, École des HEC, Montréal, October 1998

The Information Content of Banks Loans, Auditors' Quality and Ownership Concentration: A Canadian Study
(with Robert Mathieu and Ping Zhang, Wilfrid Laurier University)
Déjeuner d'Archimède au carré, September 1998

Special Items, Earnings Announcements, and Divergence of Analysts' Beliefs Concordia
University, April 1998, Université Laval, October 1995; UQAM and UQAH, December 1994. University
of Waterloo/WLU Finance Workshop, February 1994.

(e) Awards

- | | |
|------|--|
| 2016 | EFMD-FNEGE Best Research Book in Management Prize
Tannery, F., Denis, J.-P., Hafsi, T. and Martinet, A. C. (Eds)
<i>Encyclopédie de la stratégie</i> , Vuibert, Paris, 107-120.
(Chapter 'Comptabilité, Contrôle et Audit') |
| 2010 | Financial Times Lexicon Professor of the Week
Week of Nov. 11 th 2010 |
| 2005 | Scottish Financial Enterprise
Innovation Awards (Overall award & Support services sector) |

- 2005 Project: *MSc in Finance & Investment*
(member of various committees and involved in developing and teaching two courses)
Canadian Academic Accounting Association
Best Case Study Award
Gouvernance et rémunération des dirigeants: Le cas Abitibi-Price 1994-2003
(Governance and compensation: the case of Abitibi-Price 1994-2003)
(With M. Magnan and S. St-Onge)
- 1998 Concours "Jeune(s) Chercheur(s)" (Young Researcher Award)
École des Hautes Études Commerciales
(with Martin Boyer, HEC Montréal), \$7,500
Project: *Performance des entreprises, contrôle corporatif et problèmes d'agence*
(Long Term Performance, Corporate Control and Agency Costs)
- 1997 C. D. Mellor Bursary of the Ordre des comptables agréés du Québec
(with Robert Mathieu, Université Laval): \$5,000
Project : *Frais de restructuration et radiation d'actifs : Une étude canadienne*
(Restructuring Charges and Asset Write-Downs : A Canadian Study)
- 1990-1994 Special Hiring Plan of the Département des sciences comptables,
École des sciences de la gestion, UQAM: \$160,000

(f) Other research related activities (boards, committees, discussant, reviewer)

Editor, *Accounting in Europe* Oct. 2013-2017 (board member since 2010, past and contributing editor since 2018)

Associate Editor, *Journal of Business, Finance & Accounting* (since Sept. 2008, board member since 2006)

Associate Editor, *Accounting Forum* (2018-2019)

Editorial Board, *Spanish Journal of Finance and Accounting* (since 2018)

Editorial Board, *Accounting and Business Research* (since 2017)

Editorial Board, *Finance Contrôle Stratégie* (since 2007)

Editorial Board, *Comptabilité Contrôle Audit* (since 2011)

Editorial Board, *Revue Française de Gouvernance d'Entreprise* (since 2011)

Editorial Board, *Journal of Accounting and Management Information Systems* (since 2013)

Editorial Board, *Contemporary Accounting and Research* (2014-17, 2007-10, including ad hoc associate editor mandates)

Ad-hoc associate editor of several papers submitted to *Contemporary Accounting Research* and many reviews for the following journals: *European Accounting Review*, *Corporate Governance: An International Review*, *Accounting and Business Research*, *Finance Contrôle Stratégie*, *Journal of Business Finance & Accounting*, *Journal of Business Ethics*, *British Journal of Management*, *Financial Review*, *Financial Management and Accountability*, *Contemporary Accounting Research*, *Canadian Journal of Administrative Sciences*, *Gestion – revue internationale de gestion*, *The Journal of Accounting Case Research*, *Canadian Accounting Perspectives*, *Revue Internationale PME*

President of the Association Académique Internationale de Gouvernance 2011-12

Organizer, EUFIN conference, ESSEC, Cergy Sept. 2015

Scientific committee Chaire en Gouvernance d'Entreprise Burgundy School of Business 2010-

Scientific committee member, IAAER 13th World Congress of Accounting Educators and Researchers, Sydney, Australia, Nov. 2018

Scientific committee member, SARAC Champéry Switzerland, Feb. 2018, Andermatt Switzerland Feb. 2020

Scientific committee member, EAA Congress 2018 Milan, 2019 Paphos, 2020 Bucharest

Scientific committee member, EUFIN: Glasgow, Sept. 2021, Vienna, Aug. 2020, Stockholm Sept. 2018, Florence Sept. 2017, Fribourg Sept. 2016, Cergy Sept. 2015, Regensburg Sept. 2014, Valencia Sept. 2013, Prague Sept. 2012, Bamberg Sept. 2011, Stirling Sept. 2010

Scientific committee member, Int'l Conference on Governance: Nice 2018, Lausanne 2017; Montpellier 2016; Québec 2015; Dijon 2014; Angers, May 2013; Lyon, May 2012; Montréal, June 2011, Metz, June 2010, Florence, June 2009, Geneva, June 2008, Bordeaux, June 2007, Strasbourg, June 2006, Montreal June 2004

Scientific committee member, 40th EAA Congress 2017, Valencia
 Scientific committee member, AMIS: Bucharest June 2018, June 2014, June 2013
 Scientific committee member, 37th EAA Congress 2014, Tallinn, 36th EAA Congress 2013, Paris, 35th EAA Congress 2012, Ljubljana, Slovenia
 Scientific committee member, CAAA conference: Montréal 2013, Charlottetown 2012, Toronto 2011, Montreal, June 2002
 Scientific committee member, Congrès de l'Association Française de Comptabilité (AFC) : Montréal, Mai 2013, Grenoble, Mai 2012, Montpellier, Mai 2011
 Scientific committee member, Journée de recherche AFC UM1 SupdeCo Montpellier, Le capital immatériel: Etat des lieux et perspectives, Montpellier Juin 2010
 Scientific committee member, 1st Annual Conference on IFRS Adoption, Governance and Financial Markets (IGFM), Tunisia, Dec. 2009
 Scientific committee member, French Finance Association (AFFI) December International Conference: 2009, 2008, 2007, 2006, 2005, 2004
 Scientific committee member and organising committee member, Congrès de l'Association Française de Comptabilité, Cergy, Mai 2008
 Scientific committee member, Northern Finance Association meetings, Montréal, September 2006
 Scientific committee member, French Finance Association (AFFI) June 2006 Conference
 Scientific committee member, CAAA Conference,

IAAER Workshop Faculty, World Congress, Florence Nov. 2014
 IAAER Advisory Panel to IFAC
 EAA Young Faculty Workshop, Istanbul, Feb. 2015

Research committee member, Canadian Academic Accounting Association, 2002-03, 2003-04

Discussant & Chair at numerous conferences since 1998

Editors' panel, EAA Conference May 2014 & 2017; XI Workshop in Empirical Financial Accounting, Cordoba, Nov. 2015

EAA Conference Symposium Organiser, Valencia 2017 : *Accounting in Europe - EAA Financial Reporting Standards Committee (FRSC) - Transposing the new EU Accounting Directive and the role and current status of IFRS in the completion of European National Law/GAAP*
 EAA Conference Symposium Organiser, Maastricht 2016 : *Accounting in Europe and EAA Financial Reporting Standards Committee (FRSC) - Does the Accounting for Goodwill and Other Intangibles Really Matter?*
 EAA Conference Symposium Organiser, Glasgow 2015: *Accounting in Europe and EAA Financial Reporting Standards Committee (FRSC) Symposium: IFRS Ten Years On!*
 EAA Conference Symposium Organiser, Tallinn 2014: *Accounting in Europe and EAA Financial Reporting Standards Committee (FRSC) Symposium: Towards A New Conceptual Framework*

Reviewer of numerous papers submitted to the CAAA Conferences of 1995, 1996, 1998, 1999, 2001, 2002 & 2009
 Reviewer of grant proposals submitted to SSHRC-Canada 1998, 1999, 2000, 2007, 2008, 2009, 2012, 2013
 Reviewer of grant proposal submitted to FABER programme-France 2009

Selection committee, Full professorship, HEC Lausanne, Switzerland, Winter 2013-14
 Selection committee, Full professorship, University of Neuchatel, Switzerland, Fall 2009
 Selection committee, Full professorship, University of Neuchatel, Switzerland, Spring 2013

Evaluator Senior Lecturer promotion, Manchester Business School
 Evaluator of an associate professor tenure, HEC Paris
 Evaluator of a tenure decision, Stockholm School of Economics
 Evaluator of a full professor tenure, University of Ottawa
 Evaluator of a Senior Lecturer tenure, University of Edinburgh
 Evaluator of three full professor tenure, HEC Montreal
 Evaluator of a full professor tenure, Université Laval
 Evaluator of four associate professor tenure, HEC Montreal
 Evaluator of an associate professor tenure, Stirling University

Evaluator of an associate professor tenure, Bocconi University
Evaluator, recruitment full professor, Concordia U.

Honorary visiting professor, CASS Business School, London, 2012
Visiting professor, University of Edinburgh, 2007, 2008, 2009, 2010, 2011 and 2012
Visiting Professor, Université Paris IX (Dauphine) May 1999, 2000, Jan. 2001, 2002, Dec. 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2010
Visiting Professor, Université Paris XII (Val-de-Marne) Fall 2001, March 2003, 2004, February 2005, 2006, November 2006
Visiting Professor, Institut Supérieur de Finance, Dakar, Sénégal, May 2004
Visiting Professor, Concordia University, Winter/Spring 2002
Visiting Professor, ISCAE Tunis, Spring 2002
Visiting Professor, Pôle universitaire Léonard de Vinci, Paris, Fall 2001

(g) Ph.D. supervision, juries and other related activities

PhD supervisor, HEC Lausanne, Anastasia Borisova (on-going)
PhD supervisor, HEC Lausanne, Valeria Volpentesta (on-going)
PhD supervisor, ESSEC, Like Jiang (June 2015) *Determinants and consequences of internal audit function quality*
PhD supervisor, ESSEC, Rucsandra Moldova (June 2015) *Three essays on operating segment disclosure*
PhD 2nd Supervisor (Dec. 2007), Jingjing Han, University of Edinburgh, 'UK CEO turnover around M&A'
PhD 1st Supervisor (June 2007), Joanne Yen, University of Edinburgh, 'Ownership structure and long term operational merger performance'
PhD 2nd Supervisor (Dec 2006), Gavin Krestchmar, University of Edinburgh, 'O&G field valuation'
PhD supervisor, Walid Ben Amar, HEC Montréal, Ph.D. (accounting) (February 2004), "*Performance des fusions et acquisitions et structure de propriété*"
PhD supervisor, Eduardo Schiehl, HEC Montréal, Ph.D. (accounting) (April 2002) «*The Interdependence between Performance Measurement Systems, Governance Structure and Firm Performance*»

PhD external jury member, Ionela Andreicovci, ESSEC Business School, Paris (upcoming Jan. 2019) *Three essays on goodwill accounting*
PhD external jury member, Alessandro Ghio, ESSEC Business School (June 2018), *Three essays on corporate disclosure by small and medium entities*
PhD external jury member, Jiancheng Liu, Lancaster University Management School (Jan. 2018), *Two Essays on Earnings Comparability*
PhD Jury Member (rapporteur), Mathieu Gomes, U. Clermont Auvergne, Doctorat en Sciences de Gestion, (Déc. 2017) «*Corporate Social Responsibility and Capital Markets: Evidence from mergers and Acquisitions*»
PhD Jury Member (expert interne), Cédric Poretti, HEC Lausanne (June 2016), *Three essays on the relevance of accounting numbers for financial markets.*
PhD Jury Member, Bako Harinivo Ravaonorohanta, UQAM (Juin 2016) '*Malgré la perte de valeur actionnariale au niveau de l'entreprise acquéreuse, les administrateurs approuvent les projets de fusions et acquisitions*'
PhD Jury President, Zhongwei Huang, ESSEC (June 2015) «*Three essays on the monitoring role of financial analysts*»
PhD Jury President, Xia Zhang, Université Lille 2, Doctorat en Sciences de Gestion, (Mar. 2014) «*L'appréhension de la croissance dans les modèles d'évaluation*»
PhD Jury Member, Romain Boulland, Université Paris-Dauphine, (Dec. 2013) "*Three essays in corporate finance*"
PhD Jury Member, Thérèse Olivier, Université Neuchâtel, (Sept. 2013) "*Trois essais sur les Primes d'Acquisition*"
PhD Jury Member, Skralan Vergauwe, University of Leuven, (May 2013) «*The usefulness and comparability of disclosures in an IFRS framework*»
PhD Jury Member, Mona Offermans, University of Maastricht, (Jan. 2012) «*Economic consequences of public oversight of the audit market*»
PhD Jury Member, Tayeb Saadi, Université de Strasbourg, (Dec. 2011) «*Indicateurs comptables et rentabilité boursière: Leçons de quatre études d'association*»
PhD Jury Member, Ghada Tayem, Manchester Business School, (June 2011) «*Three empirical essays on the role of information in public debt markets*»
PhD Jury Member, Hafiz Imtiaz Ahmad, Université Lille 2, Doctorat en Sciences de Gestion, (Feb. 2011) «*The association between market values and accounting performance on emerging markets*»

PhD Jury Member, François Belot, Université Paris Dauphine, Doctorat en Sciences de Gestion, (Nov. 2010) « *Three essays on shareholder pacts* »

PhD Jury Member, Thanh Huong Dinh, Université Paris XII Val-de-Marne, Doctorat en Sciences de Gestion, (Dec. 2006) « *Le comportement des marchés financiers à l'annonce d'information comptable* »

PhD Jury and Phase II-III Committee Member, Virginia Bodolica, HEC Montréal, Ph.D. (HR/Accounting) (March 2006) « *Incidence des fusions et acquisitions sur la rémunération des dirigeants de l'entreprises absorbantes* »

PhD Jury and Phase II-III Committee Member, Pascale Lapointe, Concordia, Ph.D. (accounting), (March 2006) « *Transitory Goodwill Impairment Losses in Canada: Causes and Consequences* »

PhD Jury and Phase III Committee Member, Samer Khalil, Concordia, Ph.D. (accounting) (Dec. 2005) « *Board compensation in Canada: Antecedents and Consequences* »

PhD Jury and Phase III Member, Yves Bozec, UQAM, Ph.D. (accounting) (Sept. 2003) « *Performance et structure de propriété* »

PhD Jury and Phase II-III Member, Claude Francoeur, UQAM, Ph.D. (finance) (Sept. 2003) « *L'impact des fusions et acquisitions transfrontalières sur la richesse des actionnaires au Canada* »

PhD Jury and Phase II-III Member, François Racicot, UQAM, Ph.D. (finance) (June 2003) « *Trois essais sur l'analyse des données économiques et financières* »

PhD Jury and Phase II-III Member, Pierre Rostan, UQAM, Ph.D. (finance) (March 2003) « *Fondations empiriques des modèles d'options sur taux d'intérêt : Le cas de Hongrie et de la République tchèque* »

PhD Jury Member, Thomas Jeanjean, Université Paris IX Dauphine, Doctorat en Sciences de Gestion, (Dec. 2002) « *Gestion du résultat et gouvernement d'entreprise : étude des déterminants et formulation d'un modèle de mesure* »

PhD Jury and Phase III Member, Bixia Xiu, Concordia, Ph.D. (accounting) (Dec. 2002) « *The Value Relevance Of Non-Financial Performance Information In Biotechnology Firms* »

PhD Jury President, Patrice Gélinas, Ph.D. (accounting) (May 2001) « *La rémunération des dirigeants d'entreprise: une analyse selon la perspective institutionnelle* »

PhD Jury President, Emmanuel Rakotashan, Ph.D. (accounting) (March 1999) « *Les options d'achat d'actions octroyées aux dirigeants d'entreprises canadiennes: la perspective des actionnaires quant à leur évaluation* »

PhD Phase III Committee Member, Jacque DeVito, HEC Montréal, Ph.D. (accounting) (2006), « *Structures de propriété et innovations: Le cas des sociétés canadiennes* »

PhD Phase II Committee Member, Thouraya Triki, HEC Montréal, Ph.D. (finance) (2004)

PhD Phase III Committee Member, Sylvie Berthelot, HEC Montréal, Ph.D. (accounting) (Spring 2000)

Presentation on 'Research in an international setting', CEFAG seminar, Florence, Sept. 2011-2012-2013

Association Française de Comptabilité Best PhD thesis 2009 Jury member

Association Française de Comptabilité Best PhD thesis 2013 Jury member

Doctoral consortium AMIS/IAEER, Bucharest June 2014, June 2018

Doctoral consortium Association Française de Comptabilité, Cergy June 2013

Doctoral consortium Association Française de Comptabilité, Montpellier May 2011

Doctoral consortium Association Française de Comptabilité, Cergy May 2008

(h) MSc. supervision and evaluation

Supervisor, 56 MSc CCF dissertations since 2016

Supervisor, six (6) MS GFC ESSEC dissertations, 2009-2015 (Daniel Tong; Sandra Chiche; Florent Laboy; Nicolas Porcheron; Virginie Soullignac; Gilles Lancien)

Supervisor, three (3) Caisse d'Epargne ESSEC Special training program dissertation, 2008-09

Supervisor, Twelve (8) MSc and MBA, University of Edinburgh 2006-07

Supervisor, Twelve (12) MSc and MBA, University of Edinburgh 2005-06

Supervisor, Three (3) MSc dissertations (R. Shah; K. Ilyas; J. Qian), University of Edinburgh 2004-05

Supervisor, Five (5) MBA dissertations (P. Negi; E. Golding; C. Lockhart; D. Lehmann; A. Krishna), University of Edinburgh 2004-05

Supervisor, Two (2) Honours dissertations (S.N. Ahlsen; N. Xu), University of Edinburgh, 2005-06

Supervisor, One (1) MBA dissertation (L. Ling), University of Edinburgh 2004-05

Supervisor, Six (6) Honours dissertations, University of Edinburgh, 2004-05

Supervisor or Co-supervisor, fourteen (14) MSc HEC Montréal research papers 1998-2003

Evaluator twelve (12) M.Sc. Accounting/Finance/Management Accounting, HEC Montréal 1999-2003.
Evaluator of two research papers M.Sc., UQAM, 1997-98
Evaluator of a research paper, M.Sc. Business, Université de Sherbrooke, 1994

(i) University administration and other related duties

Member of the Faculty Council, 2017-
Director, Masters in Accounting, Control and Finance, HEC Lausanne, 2017-
Associate Dean for Research, ESSEC Business School, 2014-2015
Head of group, Departement of Accounting, ESSEC Business School, Fall 2008-2011
Member of the Scientific committee, ESSEC Business School, 2010-13
Postgraduate Studies Group, Accounting and Finance group representative, U. of Edinburgh, 2004-05, 2005-06
Recruiting and Liaison committees, MSc in Finance and Investment, U. of Edinburgh 2004-05, 2005-06
Director of studies (20 students), University of Edinburgh, 2004-05, 2005-06
Director of Groupe de Recherche Interdisciplinaire en Performance et Rémunération (GRIPER) 2002-2003
Recruiting committee member, Service des sciences comptables, HEC Montréal, 2000-01, 2002-03
Responsible for the Accounting option of the Joint Ph.D. and of the Management Accounting option of the MSC, HEC Montréal, Winter 2003
Responsible for the Accounting option of the Joint Ph.D., HEC Montréal, 1999-2001
Research committee member, Département des sciences comptables, UQAM, 1996-97
Accounting Faculty Joint Ph.D. Program Advisor, HEC, 1999-2000 and 2000-2001
Member of the Joint Ph.D. Admitting Committee, Accounting, UQAM, 1996-97
Co-Chairman of the Samson Bélair/Touche Ross Research Seminars, UQAM, 1996-97

(j) Executive Training

Financial Accounting

EMBA

HEC Lausanne, since 2016

Financial Accounting

Executive Certificate (CAS)

HEC Lausanne, 2016 & 2017

International Financial Accounting

Executive Certificate (CAS)

U. de Neuchatel/ARC, 2011

Financial tools

Caisse d'épargne ESSEC program

Paris, Spring 2008 & Spring 2009

Financial analysis and value creation

SNCF

Paris, October 2008

Finance for Marketing Managers

Danone

Paris, September 2008

Trade sales, MOB and EBO

Nation Health Services (NHS) Scotland

Autumn 2006

Contemporary Accounting & Control

KPMG EMBA

July 2005, 2006 & 2007, Edinburgh (with David Hatherly)

Mergers and acquisitions: State of the art in research and practice

Scottish Windows

Autumn 2005, Edinburgh

Performance measurement

Dauphine EMBA Contrôle de gestion

June 2004, 2005 and 2006, Paris

Cost performance management

Bombardier Transportation (Europe), Non-Financial Managers

Subjects: Cost management, Contract Accounting, EVA, Contract Budgets

Spring 2003 (with Alexander Mersereau)

Financial Corporate Governance

Bombardier Inc. (Montréal, Brussels, Berlin), Top Non-Financial Managers

Subjects: Budget Process, Cost Accounting, Economic Value Added, Pricing Shares

Winter 2000-2003

Finance for non financial management,

Bombardier Transportation (Montréal, Brugges, Berlin), Non-Financial Managers

Subjects : Budget Process, Cost Accounting, Economic Value Added, Pricing Shares

Fall 2000-2004 (with Alexander Mersereau)

A closer look at financial corporate governance

Bombardier Aerospace (Montréal, Toronto, Wichita, Belfast), Finance Managers

Subjects : Budget Process, Programme And Contract Accounting, Economic Value Added, Pricing Shares

Summer 1999 and Winter 2000.

Innovations en contrôle stratégique (Innovations in management control)

Groupe Chimique Tunisien, Managers

Subjects: Performance Measures, EVA and Capital Budgeting (including Real Options)

January 2000 (with Michel Magnan and Alexander Mersereau)

Managers : A Business Partner (1st International Management Seminar for Engineering)

Bombardier Aerospace

Subjects : Budget Process, Programme Accounting, Economic Value Added, Pricing Shares

Winter and Spring 1998 (with Raymond Morissette and Alex Mersereau, HEC).

Finance to decide

The Aldo Group

June 1998 (with R. Morissette and J. Turbide)

Les tableaux de bord de gestion stratégique et opérationnelle: valeur économique ajoutée et mesures de performance non financiers (Balanced Scorecards, EVA and non financial measures),

Cours de Perfectionnement HEC (Executive training HEC)

1998 and 1999 (with Raymond Morissette and Alex Mersereau, HEC).

Financial Accounting Refresher, Bombardier Canadair, Spring 1997 and 1998 (with Michel Magnan, HEC).

(k) Other-External

External expert, Evaluation of the MSc program HEC Montreal, August 2018

Member of the Academic Panel of EFRAG since 2018

IAEER Advisory Panel to IFAC, since 2015

Member of the International Relationship Committee, Int'l Accounting Section, American Accounting Association, 2014-16

Liaison and Recruiting Committee, Canadian Academic Accounting Association, 2002-03

Secretary and Board member, Canadian Academic Accounting Association, 2001-2002
University Advisor and Professional Association with Ernst & Young, Montréal, 1999-2001
Member of the Board of the Québec Institute of Chartered Accountants (OCAQ), 2001-2003
Member of Board of Directors of Michel & Jean-Guy André Ltée (auto part retail business, Ottawa) 1981-2003.

(I) In the Media

Article discussed in web newspaper article *La Presse Affiares.com* ‘ Les fusions rapportent peu aux investisseurs’, Sophie Brouillet, 22 novembre 2004

Quoted in the article by Francis Vailles, “Bombardier : L’émission est bien accueillie”, *Journal La Presse*, mercredi 9 avril 2003, page D1

Quoted in the article by Ariane Krol, “Jusqu’où descendra Bombardier?”, *Journal La Presse*, mardi le 17 septembre 2002, page D1

Interviewed on the radioshow “Les Affaires et la Vie”, Radio Canada, The Enron Affair, January 19, 2002

Article discussed in newspaper article on academic research, Pratte, André, “Pas de nouvelles...mauvaises nouvelles!”, *Journal La Presse*, Business section, Monday June 15 1998, page B1

Quoted in newspaper article of Charles Grandmont, “Grand brasse-camarade chez les comptables”, *Journal La Presse*, Saturday October 25 1997, page F1