

## Cédric Lesage, PhD

Professor, Lawrence S. Bloomberg Chair in Accountancy  
John Molson School of Business  
Concordia University, Montreal, Canada  
Email: cedric.lesage@concordia.ca  
French citizenship

### ACADEMIC POSITIONS

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2016- now	Professor, Lawrence S. Bloomberg Chair John Molson School of Business, Concordia University, Montreal Canada
2011- 2016	Tenured Associate Professor, HEC Paris
2014 fall	Visiting Associate Professor, New York University, Shanghai, China
2012 winter	Visiting Associate Professor, JMSB, Concordia, Montréal, Canada
2006-2011	Tenure-track Associate Professor, HEC Paris
2004-2006	Professor, IAE Paris, University of Paris 1 - La Sorbonne
2003-2004	Professor, IAE Rennes, University of Rennes
2000-2002	Assistant, Associate Professor, IAE Rennes, University of Rennes

### EDUCATION

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2003	Agrégation des Universités (Qualified Dissertation Adviser)
1999	Ph.D. in Financial Accounting, University Rennes 1
1996	Master of Research (MPhil - DEA) in Finance, University Rennes 1
1990	ESC Rouen ( <i>Ecole Supérieure de Commerce de Rouen</i> ). Majored in Finance & Accounting

### PUBLICATIONS

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#### *Peer-reviewed articles*

1. “Blockholder heterogeneity and Audit Fees: Does Private Information Matter? *Accounting in Europe*, published online Jul. 2022, DOI: 10.1080/17449480.2022.2091465, (in collaboration with R. Barroso, C. Ben Ali and D. Oyon).
2. “Auditor Independence in Kinship Economies: A MacIntyrian Perspective”, *Journal of Business Ethics*, published online Feb. 2022, DOI:10.1007/s10551-022-05073-6, (in collaboration with S. Bel Hadj Ali, E. Pimentel).
3. “Why Are Auditors Blamed When Something Goes Wrong? Experimental evidence”, *International Journal of Auditing*, vol. 22(3), 2018, p. 422-434 (in collaboration with E. Ben Saad, F. Hoos).
4. “Blockholders’ Ownership and Audit Fees: The Impact of the Corporate Governance Model”, *European Accounting Review*, vol. 27(1), 2018, p. 149-172 (in collaboration with R. Barroso, C. Ben Ali).

5. “Consequences of the Abandonment of Mandatory Joint Audit: An Empirical Study of Audit Cost and Audit Quality Effects, *European Accounting Review*, vol. 26(2), 2017, p. 311-339 (in collaboration with N. V. S. Ratzinger-Sakel and J. Kettunen).
6. “Media Bias and the Persistence of the Expectation Gap: An Analysis of Press Articles on Corporate Fraud”, *Journal of Business Ethics*, vol. 144(3), 2017, pp 637–659 (in collaboration with J. Cohen, Y. Ding and H. Stolowy).
7. “Disciplinary practices in the French auditing profession”, *Accounting, Auditing & Accountability Journal*, vol. 29 (1), 2016, p. 11-42 (in collaboration with G. Hottegindre, R. Baker).
8. “Joint Audit: Issues and Challenges for Researchers and Policy-Makers?”, *Accounting in Europe*, vol.10 (1), 2013, pp. 175-199, (in collaboration with N. Ratzinger-Sakel, S. Audoussot, J. Kettunen).
9. “Audit pricing and nature of controlling shareholders: Evidence from France”, *China Journal of Accounting Research*, vol. 6 (1), 2013, p. 21-34 (in collaboration with C. Ben Ali).
10. « Les auditeurs financiers face aux conflits d’agence : Une étude des déterminants des honoraires d’audit en France », *Comptabilité, Contrôle, Audit*, vol. 19 (1), April 2013, p. 59-89 (in collaboration with C. Ben Ali).
11. “An Inductive Typology of Auditing Research”, *Contemporary Accounting Research*, vol. 29 (2), 2012, p. 487-504 (in collaboration with H. Wechtler).
12. “Corporate fraud and managers’ behavior: Evidence from the press”, *Journal of Business Ethics*, vol. 95, 2010, pp. 271-315 (in collaboration with J. Cohen, Y. Ding and H. Stolowy).
13. “Why do you speak English (in your annual report)?”, *The International Journal of Accounting*, vol. 45 (2), 2010, p. 200-223 (in collaboration with T. Jeanjean and H. Stolowy).
14. « Un mauvais auditeur : dépendant ou incompetent ? Etude des motifs de condamnation des commissaires aux comptes en France », *Comptabilité-Contrôle-Audit*, vol.15 (2), 2009, p. 87–112, (in collaboration with G. Hottegindre).
15. « Retour sur l’imputation des charges indirectes en comptabilité de gestion : comment bien spécifier les activités et leurs inducteurs ? », *Comptabilité - Contrôle - Audit*, 2006, vol. 12 (1), p. 85-101 (in collaboration with M. Gervais).
16. « Prise en compte du phénomène de dissonance cognitive pour accroître l’efficacité des campagnes anti-tabac », *Revue Politique et Management Public*, 2003, vol. 21 (4), p. 89-116, (in collaboration with K. Gallopel).
17. “Discounted Cash Flows Analysis: An Interactive Fuzzy Arithmetic Approach”, *European Journal of Economic and Social Systems*, vol. 15 (2), 2001, p. 49-68.
18. « Modélisation de l’imperfection dans le coût : une interprétation cognitive de résultats expérimentaux obtenus sur le modèle CVP », *Finance, Contrôle, Stratégie*, 2001, vol. 4 (4), p. 59-83.

19. « L'expérimentation de laboratoire en sciences de gestion », *Comptabilité, Contrôle, Audit*, 2000, numéro spécial, p. 69-82.
20. « Proposition d'un modèle linguistique d'évaluation du risque d'audit », *Comptabilité, Contrôle, Audit*, 1999, vol. 5 (2), p. 107-126.

*Working papers*

21. "Auditor's Professional Judgment and the Interplay between Legal Liability and Regulatory Oversight", (in collaboration with F. Larmande).
22. "Audit quality and the trade-off of earnings management methods", (in collaboration with Z. Shan).
23. "What do (and don't) we know about lobbying in accounting? ", (in collaboration with Loïc BELZE, Marie-Claire Loison, Géraldine HOTTEGINDRE
24. The Case for Investment Advising as a Virtue-Based Practice. Seriously?
25. The Influence of Industry 4.0 on Audit (in collaboration with Luofan Bu, Peng Wang, Xiongyuan Wang)
- 26.

*Books*

27. *Introduction à la comptabilité*, Economica, 2016, 13<sup>th</sup> ed., (in collaboration with B. Colasse).
28. *Introduction à la comptabilité*, Economica, 2013, 12<sup>th</sup> ed., (in collaboration with B. Colasse).
29. *Introduction à la comptabilité*, Economica, 2010, 11<sup>th</sup> ed., (in collaboration with B. Colasse).
30. *Introduction à la comptabilité*, Economica, 2007, 10<sup>th</sup> ed., (in collaboration with B. Colasse).
31. *Connectionist Approaches in Economics and Management Sciences*, Advances in Computational Management Science, vol. 6, Kluwer Publishing, 2003, (in collaboration with M. Cottrell).

*Chapters in collective books*

32. "L'audit, une mission réellement impossible ?", in *Mélanges en l'honneur de Bernard Colasse*, M. Nikitin, C. Richard (Eds), Economica, 2012, (in collaboration with N. Gonthier).

33. “L’indépendance de l’auditeur” in *Encyclopédie de Comptabilité, Contrôle de Gestion et Audit*, 2<sup>nd</sup> ed., B. Colasse (Ed.), Economica, 2009, (in collaboration with E. Ben Saad).
34. “Cinquante ans d’histoire en comptabilité, ou la naissance d’une discipline scientifique” in *50 ans de management: Réflexions et témoignages sur les évolutions du management durant les 50 dernières années*, J. Caby and G. Schmidt (Eds), Pearson, 2006, (in collaboration with P.-Y. Lagroue).
35. “Eric Flamholtz et la comptabilité des ressources humaines” in *Encyclopédie des ressources humaines*, 2<sup>nd</sup> ed., J. Allouche (Ed.), Vuibert, 2006, (in collaboration with F. Noel).
36. “Accounting and Controlling in Uncertainty: Concepts, Techniques and Methodology”, in *Handbook of Management under Uncertainty*, J. Gil Aluja (Ed.), Kluwer, 2001, (in collaboration with J.-F. Casta).
37. “Audit Risk Assessment: An Imperfect Knowledge Based Model”, in *Uncertainty in Intelligent and Information Systems*, (B. Bouchon-Meunier, R.R. Yager, L.A. Zadeh, eds.) *Advances in Fuzzy Systems - Applications and theories*, vol. 20, World Scientific, USA, 2000.

*Press articles and other media*

38. “Audit fees: What is the influence of shareholders?”, *Knowledge@hec*, 15 September 2013. Available at: <http://www.hec.edu/Knowledge/Finance-Accounting/Accounting/Audit-fees-What-is-the-influence-of-shareholders>.
39. “The Independence and Competence of Auditors”, *Knowledge@hec*, 15 April 2010. Available at: <http://www.hec.edu/Knowledge/Finance-Accounting/Accounting/The-Independence-and-Competence-of-Auditors>.
40. “La formation des futurs DAF : dépasser la vision technicienne”, *Financium* (revue *Echange*), 1 January 2009, p. 62-63, (in collaboration with D. Pham and T. Jeanjean)

**GUEST SPEAKER AND INVITED PRESENTATIONS**

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*Guest speaker*

“Comportement éthique et pratiques de la RSE”, Symposium Gouvernance d’entreprise et développement durable : de la valeur actionnariale à la valeur partagée, 86<sup>ème</sup> Congrès de l’ACFAS (Association Francophone pour le Savoir), 8-11 May 2018

Symposium on “Accounting and Ethics”, European Accounting Association Conference, Maastricht 12-14 May 2016.

Workshop on “Content Analysis in Accounting research”, University of Nice, 17 June 2011.

Doctoral colloquium “Issues and Opportunities on Auditing Research”, 2nd Early Career Academics Research Development program, Istanbul, 17-18 May 2011

Symposium on “Audit quality and national differences”, European Accounting Association Conference, Istanbul 19-21 May 2010.

*Invited presentations*

UQAM, Montréal, Canada, October 2022

Innsbrück University, Innsbrück, Austria, January 2016

Wien University, Vienna, Austria, June 2015

NHH University, Bergen, Denmark, January 2014

Humbolt University, Berlin, Germany, November 2012  
Concordia University, Montréal, Canada. February 2011, March 2012, October 2015  
HEC Montréal, Canada, May 2008, March 2012, March 2016  
University of Nice, France, October 2011, October 2012  
University of Montpellier, France, February 2011  
Manchester Business School, United-Kingdom, November 2010  
University of Amsterdam, Netherlands, February 2009  
Tilburg University, Netherlands, March 2009

## **OTHER SCIENTIFIC ACTIVITIES**

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### *Editorial activities*

#### Editorial boards (current)

*Accounting in Europe (Associate Editor 2017-2019)*

*Auditing: A Journal of Practice & Theory*

*Comptabilité – Contrôle – Audit*

*European Accounting Review*

*Finance – Contrôle – Stratégie*

*Managerial Auditing Journal (Associate Editor 2016-2018)*

#### Editorial boards (past)

*International Journal of Auditing (2007-2009)*

*Finance – Contrôle – Stratégie (Associate Editor 2004-2006)*

#### Ad-hoc reviewer

*Accounting & Business Research, Accounting, Auditing & Accountability Journal, Contemporary Accounting Research, Managerial Auditing Journal, The International Journal of Auditing, Journal of Accounting and Public Policy, Journal of Business Ethics, Journal of Corporate Finance*

### *Scientific memberships*

#### Research Centers

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|--------------|---|
| 2022-present | Member of the Institute for Applied Artificial Intelligence, Concordia University |
| 2020-present | Research Partner with the Lazaridis Institute, Wilfried Laurier University        |
| 2019-present | Member Center for Social Justice, Concordia University                            |

#### Executive committees

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|-----------|---|
| 2018-2020 | Vice President at large of the International Association for Accounting Education & Research (IAAER)        |
| 2017-2019 | President of the French Accounting Association (AFC)  |
| 2015-2017 | Vice-President of the French Accounting Association (AFC)   |
| 2006-2009 | Member of the Executive Committee, French Accounting Association  |
| 2001-2006 | Member of the Executive Committee, ACSEG (Connectionist Approaches in Management and Economics Association) |

#### Scientific committees

- 40<sup>th</sup> EAA Annual Congress (Valence, 13-15 May 2017)
- 39<sup>th</sup> EAA Annual Congress (Maastricht, 11-13 May 2016)
- 38<sup>th</sup> EAA Annual Congress (Glasgow, 9-11 May 2015)

- 28<sup>th</sup> CAAA Annual Congress (Montréal 30-31 May 2013)
- 11<sup>th</sup> CIGE Annual Congress (Lyon, 24-25 May 2011)
- 35<sup>th</sup> EAA Annual Congress (Ljubljana, 9-11 May 2012)
- 27<sup>th</sup> CAAA Annual Congress (Toronto, 30-31 May 2012)
- 34<sup>th</sup> EAA Annual Congress (Roma, 20-22 April 2011)
- 26<sup>th</sup> CAAA Annual Congress (Toronto, 26-29 May 2011)
- 10<sup>th</sup> CIGE Annual Congress (Montréal, 30-31 May 2011)
- 33<sup>rd</sup> EAA Annual Congress (Istanbul, 19-21 May 2010)
- 9<sup>th</sup> CIGE Annual Congress (Metz, 17-18 May 2010)
- 8<sup>th</sup> CIGE Annual Congress (Florence, 10-11 June 2009)

Associations:

- French Accounting Association (AFC)
- European Accounting Association (EAA)
- American Accounting Association (AAA)
- Canadian Academic Accounting Association (CAAA)
- European Auditing Research Network (EARNet)

*PhD thesis supervision*

Theses defended:

Charpateau Olivier (11/2009; Award 2010: Best PhD Thesis in Accounting AFC-French Accounting Association), Ben Saad Emna (03/2010), Hottegindre Géraldine (03/2010: Award 2012: Best PhD Thesis in Accounting AFC-French Accounting Association), Allez Jean-Louis (06/2011), Hazgui Mouna (09/2013), Zilu Shan (06/2020), Erica Pimentel (05/2021 – JMSB)

*Organization of events*

*Doctoral Consortium ASAC 2021 (Administrative Sciences Association of Canada)*, JMSB, Montreal, June 2021

*Rethinking responsibility*, JMSB, Montreal, December 6-7 2018

*Meet the Editors* workshop, FNEGE, Paris, December 14-15 2015.

*8th International Meeting ACSEG 2001. Connectionist Approaches in Economics and Management Sciences*, IAE Rennes, November 22-23 2001.

## **AWARDS AND SCHOLARSHIPS**

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*Awards*

Top 10% of Authors on SSRN by all-time downloads in 2017, 2018, 2019, 2020, 2021, 2022

Best Paper Award: The Lazaridis Institute Prize for Best Paper on Accounting Issues Relevant to Technology Firms: The Influence of Internet of Things on Audit, CAAA 2020 (in collaboration with Luofan Bu, Peng Wang, Xiongyuan Wang)

Best paper Award: "Disciplinary practices in the public accounting profession: serving the public interest or private interests?" American Accounting Association Conference, Accounting & Behavioral section, Boston October 2008, (in collaboration with G. Hottegindre, R. Baker).

*Grants*

CAAA Grant, (2022: CAD 8,947) How companies managed quarterly earnings during the COVID-19 pandemic? (CAAA-2021-005)

SSHRC Explore and Exchange, (2020: CAD 3,800). Project: “Do companies manage earnings during the COVID-19 pandemic? (Principal Instigator)

ARRE Grant, Concordia University (2019: CAD 5,000). Project: Concordia Accounting Research Seminars (Principal Instigator)

ARRE Grant, Concordia University (2018: CAD 5,000). Project: Concordia Accounting Research Seminars (Co-Investigator)

ARRE Grant, Concordia University (2017: CAD 5,000). Project: Concordia Accounting Research Seminars (Principal Instigator)

FRDP Grant, Concordia University (2017: CAD 15,000). Project: Influence of law regime on audit fees (Principal Instigator)

Institute of Chartered Accountants of Scotland – ICAS (2012: £5000, in collaboration with S. Audousset-Collier, J. Kettunen, N. Ratzinger-Sakel). Project: What do we know about joint audit? (Principal Instigator)

HEC Fondation (2011: €23,000). Project: Can corporate fraud be predicted through press articles? (Principal Instigator)

HEC Fondation (2008: €66,000, in collaboration with T. Jeanjean and H. Stolowy). Project: Enforcement of financial reporting

Europlace Institute of Finance (2007: €10,000, in collaboration with T. Jeanjean and H. Stolowy). Project: Fair value reporting

CNRS (1996-1999): Doctoral grant (€50,000)

## TEACHING

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### *Current*

2018-present Research in Auditing (Concordia University, PhD)

2017-2022 Financial Accounting Theory (Concordia University, Bachelor)

2014-present Financial Accounting (MSB Executive EMBA, Tunis)

### *Past*

2010-2019 Financial Accounting (HEC Executive MBA, Paris, Qatar)

2014- 2016 Ethical Decision Making in Accounting (HEC Master in Accounting)

2012- 2016 Financial Accounting Theory (HEC PhD program)

2010-2016 Introduction to Financial Accounting (HEC Master)

2014 Principles in financial accounting (NYU Shanghai, Bachelor)

2012-2014 Ethics & CSR (HEC Paris, MBA)

2012 Financial Accounting Theory (Concordia University, Bachelor)

2004-2012 Research streams in auditing (Master of Research La Sorbonne-HEC)

2006-2011 Empirical research in auditing (Doctoral program- HEC)

2006-2010 Introduction to financial accounting (HEC MSc)

2006-2008 Intermediate financial accounting (HEC MSc)

2004-2006 IFRS Accounting (Executive Master in Management Control and Audit, IAE Paris, La Sorbonne University)

2004-2006 Consolidated financial statements (Executive Master in Finance, IAE Paris, La Sorbonne University)

2003-2006 Auditing Theory (Master of Research, Paris Dauphine University)

2002-2004 Accounting for financial instruments (Master in Risk Management, IAE Rennes, Rennes University)

2002-2004 Qualitative Risk Management (Master in Risk Management, IAE Rennes, Rennes University)

2002-2004	Risk Management (Master in Management - MSG, IAE Rennes, Rennes University)
2000-2004	Consolidated Financial Statements (Master in Accounting - MSTCF, IAE Rennes, Rennes University)
1999-2002	Management Control (Master in Management - MSG, IAE Rennes, Rennes University)

## SERVICES

### *Academic positions*

<b>2019-now</b>	<b>PhD Program Director, JMSB, Concordia University</b>
2019-now	Member of the Faculty Academic Program Committee, JMSB, Concordia University
2016-now	Member of the Department Tenure Committee, JMSB, Concordia University
2016-now	Member of the Department Research Committee, JMSB, Concordia University
2016-now	Member of the Department PhD Committee, JMSB, Concordia University
2020-2021	Member of the Department Hiring Committee, JMSB, Concordia University
2018-2020	Concordia Accounting Research Seminars coordinator, JMSB, Concordia University
2018-2019	Member of the Faculty Research Committee, JMSB, Concordia University
2017-2018	Member of the Graduate Curriculum Committee of the School of Graduate Studies Concordia University
2015-2016	Elected member of the Evaluation Committee, HEC Paris
2015-2016	Coordinator of the <i>Introduction to Accounting</i> course (HEC Master)
2012-2014	Coordinator of the <i>Ethics &amp; CSR</i> course (HEC MBA)
2010-2012	Co-founder and coordinator of the <i>Introduction to Accounting</i> course (HEC MSc)
2008-2012	PhD coordinator for the Accounting & Management Control Department, HEC Paris
2006-2008	Coordinator of the <i>Intermediate Financial Accounting</i> course (HEC MSc)
2004-2006	Director of the <i>Executive Master in Accounting</i> (IAE Paris, La Sorbonne University)
2004-2006	Founder and Director of the <i>International MBA</i> (IAE Paris, La Sorbonne University)
2001-2003	Co-founder and co-Director of the <i>Master in Risk-Management</i> (IGR, Rennes University)

### *Other positions*

2022-2019	Member of the PhD Steering Committee, EFMD
2019	Member of the Award Committee Jacques-Rousseau, ACFAS
2017	Member of the national jury La Fondation Desjardins, Bourses 3eme cycle, Finance, Montreal
2010-2017	HCERES/AERES Expert (Agence d'Evaluation de l'Enseignement et de la Recherche)
2015-2017	Elected Member of the Evaluation Committee of HEC
2015-2017	Member of the Scientific Committee for the FNEGE Journal list
2013-2015	Elected Member of the Scientific Committee of the HEC Research team (UMR GREHEC)
2012-2014	Head of the Accounting & Management Department, HEC
2012-2014	Member of the HEC MBA Core Course Curriculum Committee
2012-2014	Representative for France (HEC Paris) of the Ernst & Young Academic Network

2008-2012 Member of the Doctoral Committee, HEC  
2008-2012 Department representative of the Doctoral program, HEC  
2007-2012 Member of the INTACCT Marie Curie Program, European Commission  
2010-2013 Director of the CEFAG (Top elite French doctoral colloquium in Management Sciences)  
2007-2009 Associate Director of the CEFAG

#### **OTHER PROFESSIONAL EXPERIENCE**

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1991-1996 Ernst & Young, Auditor Manager  
1990-1991 Officer (“Service National”- military duties), French Navy

#### **LANGUAGES**

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French (native language), English (fluent), German (notions)