

## 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 (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. “Blockholders’ Ownership and Audit Fees: The Impact of the Corporate Governance Model”, *European Accounting Review*, forthcoming (in collaboration with R. Barroso, C. Ben Ali), available at: <http://dx.doi.org/10.1080/09638180.2016.1152558>
2. “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).
3. “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).
4. “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).

5. "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. Audoussset, J. Kettunen).
6. "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).
7. « 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).
8. "An Inductive Typology of Auditing Research", *Contemporary Accounting Research*, vol. 29 (2), 2012, p. 487-504 (in collaboration with H. Wechtler).
9. "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).
10. "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).
11. « 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. Hotteindre).
12. « 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).
13. « 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).
14. "Discounted Cash Flows Analysis: An Interactive Fuzzy Arithmetic Approach", *European Journal of Economic and Social Systems*, vol. 15 (2), 2001, p. 49-68.
15. « 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.
16. « L'expérimentation de laboratoire en sciences de gestion », *Comptabilité, Contrôle, Audit*, 2000, numéro spécial, p. 69-82.
17. « Proposition d'un modèle linguistique d'évaluation du risque d'audit », *Comptabilité, Contrôle, Audit*, 1999, vol. 5 (2), p. 107-126.

### *Working papers*

18. “Why Are Auditors Blamed When Something Goes Wrong? Experimental evidence”, (in collaboration with E. Ben Saad, F. Hoos), submitted to *International Journal of Auditing*.
19. “Inspecting the auditors: is higher transparency always beneficial to audit quality?”, (in collaboration with F. Larmande).
20. “Consequences on audit quality and costs of the Public Oversight Board in code law countries: the French case” (in collaboration with M. Hazgui, S. Marmousez).
21. “Audit quality and the trade-off of earnings management methods”, (in collaboration with Z. Shan).
22. “The moderating effect of small significant shareholders on shareholder protection”, (in collaboration with R. Barroso, C. Ben Ali and D. Oyon).

### *Books*

23. *Introduction à la comptabilité*, Economica, 2016, 13<sup>th</sup> ed., (in collaboration with B. Colasse).
24. *Introduction à la comptabilité*, Economica, 2013, 12<sup>th</sup> ed., (in collaboration with B. Colasse).
25. *Introduction à la comptabilité*, Economica, 2010, 11<sup>th</sup> ed., (in collaboration with B. Colasse).
26. *Introduction à la comptabilité*, Economica, 2007, 10<sup>th</sup> ed., (in collaboration with B. Colasse).
27. *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*

28. “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).
29. “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).
30. “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).

31. “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).
32. “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).
33. “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*

34. “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>.
35. “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>.
36. “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*

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*

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

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## OTHER SCIENTIFIC ACTIVITIES

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### *Editorial activities*

#### Editorial boards (current)

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

*Auditing: A Journal of Practice & Theory*

*Comptabilité – Contrôle – Audit*

*European Accounting Review*

*Finance – Contrôle – Stratégie*

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

#### 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 Business Ethics.*

### *Scientific memberships*

#### Executive committees

**2017-present**    **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)

Theses in progress:

Zilu Shan (since 09/2014)

### *Organization of events*

*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

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*

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

Eurolace 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*

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

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

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

2012- 2016 Financial Accounting Theory (HEC Doctoral program)  
 2010-present Financial Accounting (HEC Executive MBA, Paris, Qatar)  
 2010-2016 Introduction to Financial Accounting (HEC Master)

*Past*

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)  
 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**

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*Academic positions*

2017-now 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 *Introduction to Accounting* course (HEC Master)  
 2012-2014 Coordinator of the *Ethics & CSR* course (HEC MBA)  
 2010-2012 Co-founder and coordinator of the *Introduction to Accounting* course (HEC MSc)  
 2008-2012 PhD coordinator for the Accounting & Management Control Department, HEC Paris  
 2006-2008 Coordinator of the *Intermediate Financial Accounting* course (HEC MSc)  
 2004-2006 Director of the *Executive Master in Accounting* (IAE Paris, La Sorbonne University)  
 2004-2006 Founder and Director of the *International MBA* (IAE Paris, La Sorbonne University)  
 2001-2003 Co-founder and co-Director of the *Master in Risk-Management* (IGR, Rennes University)

*Other positions*

- 2010-present HCERES/AERES Expert (Agence d'Evaluation de l'Enseignement et de la Recherche)
- 2017-present Member of the jury for Bourses Desjardins, 3eme cycle, Finance
- 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
- 2008-2012 Department representative of the Doctoral program
- 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)