SOPHIE AUDOUSSET-COULIER
CURRICULUM VITAE

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Current Position

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

June 18 – now    Chair, Department of Accountancy
June 15 – now    Associate Professor, Department of Accountancy
Sept. 16 – May 17 Invited professor/visiting scholar – Université du Québec à Montréal
June 16 – May 17 Sabbatical leave (focus on research scholarship)
June 08 – May 15 Assistant professor, Department of Accountancy
June 07 – May 08 Lecturer, Department of Accountancy

Education

May 2008 Doctor of Philosophy (Doctorat ès Sciences de Gestion), HEC Paris – France
Dissertation: Audit fees disclosure and determinants – the case of French listed firms; Supervisor: Pr. Hervé STOLOWY. Available online: https://hal.archives-ouvertes.fr/file/index/docid/501043/filename/These_Sophie_Audousset-Coulier.pdf

September 1996 Research Master (Diplôme d’Études Approfondies - DEA) Dauphine University, Paris - France

Professional designation

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

Research

Research interests
Audit, regulation, financial reporting, disclosures, profession, governance, institutions, practices.

Publications


**Selected research in progress**

Audousset-Coulier, S., Mangen, C. All on Board? The Politics of Power in Women’s Transition to Corporate Leadership

Audousset-Coulier, S., Broye, G., Kermiche L and Piot, C. Balanced joint audits: determinants and market consequences

Baronian, N., Panaccio, A., Arsel, Z. and Audousset-Coulier, S., The Underrepresentation of Minority Groups in Professional Accounting Associations

Audousset-Coulier, S., Jeny, A. and Santacreu-Vasut, E. Language and Gender in the audit profession

Sahyoun, N., Magnan, M. and Audousset-Coulier, S. Possible revisions to audit committee disclosures: Content analysis of comment letters focusing on “investors’ needs”

Audousset-Coulier, S., Le, N. T., and Vu, M. C. The adoption of International Standards of Auditing in Vietnam

Audousset-Coulier, S., Malsch, B. and Rioux, G. Power in the auditor-client relationship: A narrative account of the demand for expertise during a major regulatory change

Namaan, C., Tekathen M., He, L. and Audousset-Coulier, S. Auditor’s Role in IFRS Implementation: Evidence from Canada

Audousset-Coulier, S., Mangen, C. Institutional change and regulatory process: study of the adoption of a new disclosure rule
Published conference proceedings

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

2012 Who are industry specialist auditors? (with Jiang L., Jeny-Cazavan A.) 33rd Congress of the French Accounting Association (AFC), Grenoble, France, May 2012. Available online: https://hal.archives-ouvertes.fr/hal-00691057


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

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

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

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

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


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

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


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

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

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

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

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

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

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

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

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

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

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

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

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

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

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


Invited speaker – Papers presented at research seminars

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


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

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


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

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

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

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

Invited speaker – Panelist

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

Funding / Grants / Awards


2017-2019  “The Underrepresentation of Minority Groups in Professional Accounting Associations” (with Nora Baronian, Alexandra Panaccio, Zeynep Arsel) JMSB CPA Research Centre: $5,000.

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


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

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

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

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

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

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

**Peer reviewing activity**

Editorial board  *Accounting Forum* (1 paper)

Reviewer  *Journal of Business Ethics* (1 paper)

Reviewer  *Journal of Accounting, Auditing and Finance* (1 paper)

Reviewer  *The International Journal of Auditing* (4 papers)

Reviewer  *Finance Contrôle Stratégie* (1 paper)

Reviewer  *Revue Française de Gestion* (1 paper)

Reviewer  *Contemporary Accounting Research* (3 papers)

Reviewer  *Comptabilité-Contrôle-Audit* (6 papers)

Reviewer  *Accounting in Europe* (2 papers)


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

**Scientific Committee member**

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

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

CAAA Annual Conference (Montreal 2013)

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

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

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

AAIG (Association Académique Internationale de Gouvernance)
  • Secrétaire Générale (2017-1019), Board member (2017-2023)

Discussant at conferences and workshops

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
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<tr>
<td>June 2018</td>
<td>International Conference on Corporate Governance (CIG), Nice – France: parallel session discussant</td>
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<tr>
<td>May 2016</td>
<td>Congress of the French Accounting Association (AFC), Clermont-Ferrand – France: parallel session discussant</td>
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<tr>
<td>May 2013</td>
<td>Congress of the French Accounting Association (AFC), Montreal – Canada: parallel session discussant</td>
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<tr>
<td>June 2012</td>
<td>Conference of the Canadian Academic Accounting Association (CAAA), Charlottetown – Canada</td>
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<tr>
<td>May 2012</td>
<td>Congress of the French Accounting Association (AFC), Grenoble – France: parallel session discussant and doctoral colloquium discussant</td>
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<td>May 2011</td>
<td>Conference of the Canadian Academic Accounting Association, Toronto – Canada</td>
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<tr>
<td>May 2011</td>
<td>Congress of the French Accounting Association (AFC), Montpellier – France</td>
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<tr>
<td>May 2010</td>
<td>Congress of the French Accounting Association (AFC), Nice – France</td>
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<tr>
<td>June 2009</td>
<td>Conference of the Canadian Academic Accounting Association, Montreal – Canada</td>
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Memberships

Academic

Canadian Academic Accounting Association (CAAA),

American Accounting Association (AAA),

French/Francophone Accounting Association (AFC),

European Accounting Association (EAA),

Association Académique internationale de Gouvernance (AAIG),

European Auditing Research Network (EARnet)

Professional

Ordre des CPA du Québec (Chartered Professional Accountants)
Teaching

Teaching interests
Auditing and Financial accounting, Auditing and Accounting research.

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

Graduate level

ADMI 861B – Ph.D. Course – Research in Auditing (Co-development and co-teaching) (Winter 2018: ¼ of the course)

ADMI 860E – Ph.D. Course – Accounting Research: An Overview (co-teaching ¼ to 1/3 of the course) (Fall 2017, Fall 2015, Fall 2014/cancelled)

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

Executive Education: John Molson Executive Center

• 1 day seminar: Internal controls – Pharmascience (October 2013)
• 1 day seminar: Introduction to financial accounting – Xstrata Nickel (May 2012)
• 2 days seminar: IFRS – Pharmascience (October - December 2011)

Undergraduate level


ACCO 420: Financial Reporting 3: instructor (Fall 2018, Fall 2017)


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

Teaching case
2014


Case under review

Audousset-Coulier, S., Wallace, T. and Dyer, L. Geo Williams Inc.: Audit Planning for a New Client in the Green Technology Lighting Industry. Accounting Perspectives (Round 2 – currently being revised for resubmission)
École Normale Supérieure (ENS) – Cachan - France

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

ESSEC Business School – Cergy-Pontoise - France

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


HEC School of Management - Paris - France


Service / Committees

John Molson School of Business – Concordia University

Ph.D. Committees

Sept. 2018 – now Phase I/II: Erica Pimentel (John Molson School of Business – Concordia University Ph.D. program)

Oct. 2016 – now Phase II: Mahmoud Delshadi (John Molson School of Business – Concordia University Ph.D. program)

May 2015 – now Phase III: Najib Sahyoun (John Molson School of Business – Concordia University Ph.D. program)

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


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

March 2008 – 2012 (Ph.D. Committee Member) Tasha Wallace (John Molson School of Business – Concordia University Ph.D. program) Thesis title: Trouble with trust – Can trust be a problem in the auditing context? (Dissertation successfully defended on March 26, 2012)
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<tr>
<th>Date</th>
<th>Description</th>
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<tr>
<td>December 2010</td>
<td>(Examiner Committee Member) Lyne Latulippe (Political Sciences – Concordia University Ph.D.). Thesis title: Ideas and the OECD: Creating synergy and organizing diffusion of bilateral tax treaty (defence date: December 7, 2010)</td>
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<td>JMSB – Faculty Personnel and Tenure Committee FPTC (June 2018 – May 2020)</td>
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<td>JMSB – Faculty – Tasha Wallace Teaching Award Committee (2018)</td>
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<td>JMSB – Accountancy Department – Department Tenure Committee DTC (September 2015 – now)</td>
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<td>JMSB – Accountancy Department – ACCO Ph.D. and Faculty Research Fest (May 2016 – now) co-founder (with Rucsandra Moldovan)</td>
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<td>JMSB – Accountancy Department – Curriculum Committee (member: August 2010 – now)</td>
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<td>JMSB – Accountancy Department – Ph.D. Committee (August 2010 – now)</td>
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<td>JMSB – Accountancy Department – Research Committee (June 2007 – now)</td>
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<td>Concordia University – Graduate Awards Committee (September 2014 – May 2016)</td>
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<td>JMSB – Accountancy Department – Department Hiring Committee DHC (September 2014 – August 2015) (August 2009 – August 2010)</td>
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<td>JMSB – “CPA for a day” case competition judge (January 24, 2015)</td>
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<td>JMSB – Faculty Research Committee (September 2013 – August 2014)</td>
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<td>JMSB – Accountancy Department – Curriculum Committee Chair – special project CPA competency map (August 2012 – June 2013)</td>
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<td>JMSB – Faculty Undergraduate Curriculum Committee (member: August 2012 – January 2013)</td>
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<td>JMSB – Accountancy Department – Evaluation Committee for the CGA-Quebec Annual Student Scholarship at JMSB (March 2011, January 2012)</td>
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<td>JMSB – Accountancy Department – CO-OP Committee (June 2007 – August 2012)</td>
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<td>JMSB – Accountancy Department – Liaison with the CGA order (October 2009 – August 2010)</td>
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<td>JMSB – Online Courses Advisory Board (2008 - 2009)</td>
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<td>JMSB – Appointment Committee for the Jarislowski chair (member) (2009)</td>
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**Canadian Academic Accounting Association (CAAA)**

CAAA – LS Rosen Outstanding Educator Award Committee (member) (2015-16)
CAAA – CGA Canada: Research Grant evaluation committee (member) (2013-14)
CAAA – Research Grant review committee (member) (2013-2014)

**Other Committees**

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

**Non-academic professional experience: Consolidation and Auditing**

1999 – 2002  **KPMG Audit – Paris – France**  
*Manager*  
*Business Advisory Services - Consolidation / information systems*  
- Consulting: consolidation, information systems, mergers and acquisitions  
  (Manufacturing industry, Retail, Banking)  
- Auditing (Retail industry)  
- Internal training and executive education: seminar development and teaching on consolidated accounts topics for junior auditors and for clients in the banking industry  
  (Société Générale, Banque de France)  
- Development of auditing procedures (working papers) for consolidated accounts

*Consolidated Accounts and Financial Reporting*  
**BNP PARIBAS – Trading room – London – England**  
*1997: Management Control – Financial derivatives activity (3 months transfer)*

**Other**

**Language:** French, English

**Community – L’Entretoit**

- Board member (2017-2019)

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

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

- Finance Committee of the Women’s Y (Y des Femmes) of Montreal Foundation (Member) (October 2010 - October 2013)

**Creative writing**

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