

Chiraz Ben Ali, PhD

Associate Professor

Office Address: Department of Accountancy, John Molson School of Business, Concordia University
1455 de Maisonneuve Blvd. West, Montréal, Québec, CANADA H3G 1M8
Phone: (514) 848-2424 Ext. 2752
Email: Chiraz.benali@concordia.ca

Curriculum Vitae: September 2022

ACADEMIC POSITIONS

John-Molson School of Business (Concordia University) <i>Associate Professor</i>	<i>08/2018 - now</i>
John-Molson School of Business (Concordia University) <i>Limited Term Appointment</i>	<i>2017-2018</i>
• <i>Teaching and Research duties</i>	
<i>Visiting Associate professor</i>	<i>2016-2017</i>
• <i>Research duties</i>	
IPAG Business School	
• <i>Chair of the Accounting Department</i>	<i>2015-2017</i>
• <i>Director Master in Accounting</i>	<i>2013-2017</i>
• <i>Associate Professor</i>	<i>2013-2017</i>
• <i>Assistant Professor</i>	<i>2012-2013</i>
Amiens Business School (ESC Amiens)	<i>2009 –2012</i>
• <i>Assistant Professor</i>	
IHEC (Institute des Hautes Etudes Commerciales) Tunis	<i>2010 –2012</i>
• <i>Assistant Professor (Maître assistant)</i>	
Paris-Dauphine University	<i>2002 –2008</i>
• <i>Lecturer</i>	
Société Générale	<i>2002- 2004</i>
• <i>Contrôleur de gestion Junior: Financial reporting of BHFMs subsidiaries (Banque Hors de France Métropolitaine)</i>	

EDUCATION

PhD in Accounting– Dauphine Research in Management (DRM)	<i>December 2008</i>
• <i>Dauphine University – Paris, France</i>	
• <i>Thesis: “Impact de la structure de propriété sur la divulgation d’informations financières des sociétés cotées françaises”; Supervisor: Pr. Jean-François CASTA.</i>	
DECF (Diplôme d’Études Comptables et Financières, CPA program part I)	<i>September 2003</i>

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- *National exam*
- Master in Accounting – Research (MRes) *September 2002*
- *Dauphine University – Paris, France*
- Bachelor in Accounting and Finance (Maîtrise des sciences et techniques comptables et financières) *September 2001*
- *IHEC Tunis – Tunis, Tunisia*

PUBLICATIONS

Peer-reviewed articles

1. BARROSO Raül, BEN ALI Chiraz, LESAGE Cédric, OYON Daniel (2022) “Blockholder Heterogeneity and Audit Fees: Does Private Information Matter?”, *Accounting in Europe*, Forthcoming, DOI: 10.1080/17449480.2022.2091465
2. BEN ALI Chiraz, BOUBAKER Sabri, MAGNAN Michel (2020) “Auditors and the principal-principal agency conflict in family-controlled firms”, *Auditing: A Journal of Practice & Theory*, 39 (4), pp. 31-55. (ABDC: A*)
3. BARROSO Raül, BEN ALI Chiraz, LESAGE Cédric (2018) “Blockholders’ ownership and audit fees: the impact of the corporate governance model”, *European Accounting Review*, 27(1), pp, 149-172. (ABDC: A*)
4. BEN ALI Chiraz, TEULON Frédéric (2017) “CEO monitoring and board effectiveness: resolving the CEO compensation issue”, *Management International*, 21(2), pp.123-134. (FNEGE¹: 2)
5. BEN ALI Chiraz (2014) “L’impact des attributs du conseil d’administration sur la rémunération du dirigeant”, *Gestion 2000*, 31(4), pp.133-153. (FNEGE: 4)
6. BEN ALI Chiraz (2014) “Corporate governance, principal-principal agency conflicts, and disclosure”, *Journal of Applied Business Research*, 30(2), pp 419-432. (FNEGE: 3)
7. BEN ALI Chiraz, LESAGE Cédric (2014) “Audit fees in family firms: evidence from U.S. listed companies”, *Journal of Applied Business Research*, 30(3), pp. 807-816. (FNEGE: 3)
8. BEN ALI Chiraz, LESAGE Cédric (2013) “L’auditeur face aux conflits d’agence : Etude des déterminants des honoraires d’audit en France”, *Comptabilité Contrôle Audit*, 19(1), pp. 59-89. (FNEGE: 2)
9. BEN ALI Chiraz (2013) “Qualité de la publication financière et mécanismes de gouvernance en France”, *Management & Avenir*, 61(3), pp. 109-128. (FNEGE: 4)

¹ Fondation Nationale pour l’Enseignement de la Gestion des Entreprises (France)
Curriculum Vitae,

10. BEN ALI Chiraz, LESAGE Cédric (2013) “Audit pricing and nature of controlling shareholders: Evidence from France”, *China Journal of Accounting Research*, 6(1), pp. 21-34. (ABDC: C)
11. BEN ALI Chiraz, ZHONGZHI He, TRABELSI Samir (2013) “Analyst following, ownership structure, and stock liquidity”, *Journal of Theoretical Accounting Research*, 9(1), pp. 85-107. (ABDC: C)
12. BEN ALI Chiraz, TRABELSI Samir, GETTLER-SUMMA Mireille (2008) “Disclosure quality and ownership structure: Evidence from the French stock market”, *Journal of Corporate Ownership & Control*, 5(2), pp. 466-480.

CHAPTERS IN COLLECTIVE BOOKS

BEN ALI Chiraz “Agency Theory and Fraud” (2020), in *Corporate Fraud Exposed*, H. K. Baker, L. Purda, S. Saadi (Eds), Emerald, pp. 149-167.

WORKING PAPERS

BEN ALI Chiraz “Minority expropriation, real earnings management and auditor’s expertise”.

Literature review completed, Data collection completed, data analysis considering new variables ongoing. Prior version presented at Conference AAA-JIAR (June 2019): BEN ALI Chiraz “Auditor choice, audit fees and principal-principal conflict”.

AJILI Asma, SAKKA Ouafa, BEN ALI Chiraz “L’impact de l’adoption obligatoire des IFRS et de la crise financière sur le Trade-off entre la gestion réelle et la gestion comptable des résultats dans les entreprises européennes”, *Data collection and analysis completed, paper writing ongoing. Submitted September 12 to Conference LIGUE.*

BEN ALI Chiraz, LESAGE Cédric “How companies managed quarterly earnings during the COVID-19 pandemic?” funded by SSHRC Institutional Grant (SIG) program (\$3,817) and CAAA grant (\$8,947), *Data collection completed, data analysis ongoing, preliminary results interpretation.*

AJILI Asma, BEN ALI Chiraz “Big bath accounting during financial crisis and the moderating effect of IFRS in European firms”, *New project.*

OTHER PUBLICATIONS

Press articles

"One share one vote one dividend", *Nouvel Economiste*, 17 June 2010

CONFERENCES

- May 2022 Blockholder heterogeneity and audit fees: does private information matter? (with R. Barroso, C., Lesage and D. Oyon), International Conference on Entrepreneurship, Innovation and Family Business, Tunis, Tunisie and Congress of the French Accounting Association (AFC), Bordeaux, France. A prior version has been presented at Conference on Corporate Governance (CIG), Brussels, Belgium May 2019.
- June 2019 Do auditors care about corporate ownership? JIAR-AAA Conference, Chicoutimi, Canada.
- May 2019 Auditor choice, audit fees and principal-principal conflict, Congress of the French Accounting Association (AFC), Paris, France.
- December 2018 Corporate debt maturity and leverage: complementarity or substitution effects? (with I. Mejri), Paris Financial Management Conference, Paris, France.
- May 2018 The moderating effect of small significant shareholders on shareholder protection (with R. Barroso, C., Lesage and D. Oyon), Congress of the French Accounting Association (AFC), Nantes, France.
- July 2016 Auditors and Principal-Principal Agency Conflicts in Family-controlled Firms (with S. Boubaker and M. Magnan) IRBAM (International Research Meeting in Business and Management), Nice, France.
- January 2015 Blockholders' ownership and audit fees: the impact of the corporate governance model (with R. Barroso, C., Lesage), AAA-Auditing Section, Miami, USA.
- June 2014 Auditor choice, audit fees and principal-principal conflict, 1st Vietnam International Conference in Finance (VICIF), Hanoi, Vietnam.
- May 2014 Large Shareholders, Control Contests and Audit Fees in Family-controlled Firms (with S. Boubaker and M. Magnan), Conference on Corporate Governance (CIG), Dijon, France.
- May 2013 L'impact des attributs du conseil d'administration sur la rémunération du dirigeant Congress of the French Accounting Association (AFC), Montreal, Canada.
- August 2012 Audit fees and agency conflicts: an international study (with C. Lesage), American Accounting Association (AAA), Washington, DC, USA.
- December 2011 Audit pricing and nature of controlling shareholders: Evidence from France.
- August 2011 Agency Conflicts and Audit Fees: An International Study (with C. LESAGE), American Accounting Association (AAA), Denver, Colorado, USA.
- May 2011 Audit fees and agency conflicts: An international Study (with C. LESAGE), Conference on Corporate Governance (CIG), Montreal, Canada.
- June 2011 Disclosure quality and corporate governance in a context of controlling vs minority shareholder agency conflict, Conference on Corporate Governance (CIG), Montreal, Canada.

- April 2011 Audit pricing and nature of controlling shareholders: Evidence from France (with C. Lesage), European Accounting Association (EAA) Congress, Rome, Italy.
- April 2010 Audit fees and minority expropriation: evidence from France (with C. Lesage), British Accounting Association (BAA) conference, Cardiff, United Kingdom.
- May 2010 Do auditors matter most when investors are protected least? (with C. Lesage), European Accounting Association (EAA) Annual congress, Istanbul, Turkey; and Congress of the French Accounting Association (AFC), Nice, France.
- February 2010 Disclosure quality and corporate governance in a context of controlling vs minority shareholder agency conflict, International Symposium in Computational Economics and Finance (ISCEF), Sousse, Tunisia.
- May 2009 Disclosure and minority expropriation: A study of French listed firms, Congress of the French Accounting Association (AFC), Strasbourg, France.
- April 2009 Unrevealing the relation between analyst following, ownership structure, and stock liquidity » (with S. Trabelsi and H. L. Zhongzhi), British Accounting Association (BAA) conference, Blackpool, United Kingdom.
- May 2009 Disclosure quality and corporate governance: Evidence from the French Stock Market, Congress of the French Accounting Association (AFC), Paris, France.
- May 2007 La qualité de publication financière et gouvernance : cas du SBF 120, Congress of the French Accounting Association (AFC), Poitiers, France.
- April 2007 Disclosure Quality and Ownership Structure: Evidence from the French Stock Market » (with S. Trabelsi and M. Gettler-Summa), European Accounting Association (EAA) Congress, Lisbon, Portugal, and British Accounting Association (BAA) conference, London, United Kingdom.
- May 2006 La communication financière et la structure de propriété : Le cas français, Conference on Corporate Governance (CIG), Strasbourg, France, and Congress of the French Accounting Association (AFC), Tunis, Tunisia.
- May 2005 Disclosure Quality and Ownership Structure: Evidence from the SBF 120, Conference on Corporate Governance (CIG), Mons, Belgium.

WORKSHOPS

- May 2022 Minority expropriation and the trade-off between Accrual-based and Real Earnings Management” (previous title “Minority expropriation, real earnings management and auditor’s expertise) - Research Seminar, Paris School of Business
- December 2017 Auditors and the Principal-Principal Agency Conflict in Family-Controlled Firms (with M. Magnan and S. Boubaker), Brown Bag Seminar, JMSB, Concordia University.

- July 2012 Dispersion du capital des sociétés cotées : mythe ou réalité ?, 3^{ème} journée Internationale Innovation Sociétale et Entrepreneuriale, Gouvernance Territoriale autour de la Méditerranée », IPAG Business School, Nice, France.
- May 2010 Ownership concentration and audit fees: do auditors matter most when investors are protected least? (with C. Lesage), HEC-INSEAD workshop, Paris, France.
- September 2007 Unrevealing the relation between disclosure quality, ownership structure, and stock liquidity (with S. Trabelsi and H. L. Zhongzhi), 3rd EUFIN-Workshop Accounting in Europe, Paris, France.

AWARDS AND FELLOWSHIPS

- 2011 Best paper Award at Governance and Ethical Finance Conference, Paris, December.
- 2003-2006 Tunisian Ministry of Education – Honors Student scholarship as PhD student.

GRANTS

- Dec 2021- Dec 2023 How companies managed quarterly earnings during the COVID-19 pandemic? (with C. LESAGE), The Canadian Academic Accounting Association (CAAA) Research Grant Program (approved December 2021 of \$8,947).
- Oct 2020- Mars 2020 “Do companies manage earnings during the COVID-19 pandemic?” (with C. LESAGE), Grant Social Science Research Council (SSRC) (applied: May 2020 to Rapid-Response Grants on Covid-19 and the Social Sciences, not funded), SSHRC Explore Grant (approved October 2020 of \$3,817).
- January 2021 “Earnings management during COVID pandemic and Business ethics” preparation to submit to SSHRC Insight Development Grant.
- Aug 2018- Mar 2021 Faculty Research Development Grant (FRDP) – JMSB – Concordia University: \$15,000.

ACADEMIC SERVICES

Conference organisation

- 2014 IRBAM (International Research Meeting in Business and Management) Conference, co-organiser with Sabri Boubaker (ESC Troye), July, Nice, France.

Scientific committees

- 2022 International Conference on Entrepreneurship, Innovation and Family Business, May, Tunis.
- 2021 Conference of the Canadian Academic Accounting Association (CAAA), scientific committee, June, Online.
- 2016 IRBAM (International Research Meeting in Business and Management) Conference, July, Nice.
- 2015 IRBAM (International Research Meeting in Business and Management) Conference, July, Nice.
- 2014 IRBAM (International Research Meeting in Business and Management) Conference, July, Nice.

Discussant at conferences and workshops

- May 2022 Congress of the French Accounting Association (AFC), Bordeaux – France: parallel session discussant
- May 2022 International Conference on Entrepreneurship, Innovation and Family Business, online parallel session discussant.
- June 2021 The Canadian Academic Accounting Association (CAAA), online parallel session discussant.
- May 2019 Congress of the French Accounting Association (AFC), Paris – France: parallel session discussant.
- December 2018 Paris Financial Management Conference, Paris – France: parallel session discussant.
- May 2018 Congress of the French Accounting Association (AFC), Nantes – France: parallel session discussant.
- July 2016 IRBAM (International Research Meeting in Business and Management), Nice – France: parallel session discussant.
- July 2014 IRBAM (International Research Meeting in Business and Management), Nice – France: parallel session discussant.
- July 2013 IRBAM (International Research Meeting in Business and Management), Nice – France: parallel session discussant.
- May 2013 Congress of the French Accounting Association (AFC), Montreal – Canada: parallel session discussant.
- May 2014 Conference on Corporate Governance (CIG), Dijon – France: parallel session discussant.
- July 2012 IRBAM (International Research Meeting in Business and Management), Nice – France: parallel session discussant.

COMMITTEES

Faculty

- Member of the scientific committee for the **National Bank Initiative** in Entrepreneurship and Family Business award
 - May 2019 (applications: 2 faculty, 8 PhD students, 1 Msc student)
 - November 2019 (application: 3 faculty, 3 PhD students)
 - November 2020 (applications: 2 faculty, 8 PhD students, 3 Msc students)
 - December 2021 (applications: 4 faculty, 2 PhD students, 4 Msc students)
- Member of the IBUS Committee (representing the accountancy department).

Departmental

- Organiser of PhD-Faculty research festival
 - Summer 2022
 - Fall 2021 edition
 - Summer 2021 edition
 - Fall 2020 edition
- Co-organiser of PhD-Faculty research festival
 - Fall 2019 edition
- JMSB Co-Op CPA Program committee member (since August 2018)
 - 12 reports/ August 2018
 - 15 reports/ November 2018
 - 10 reports / April 2019
 - 12 reports/ August 2019
 - 12 reports/ December 2019
 - 10 reports/ August 2020
 - 10 reports/ September 2021
 - 10 reports/ December 2021
 - 10 reports/ December 2021
 - 10 reports/ September 2022
- Ph.D. Committee (2018-2019)
- Department research committee
- ACCO230 Course coordinator (since Fall 2019)
- ACCO320 Co-Course coordinator (since 2022)
- Task Force to Research Options for New COMM217 course (Department curriculum committee)

PEER REVIEWING ACTIVITY

Reviewer	European Accounting Review (1 paper)
Reviewer	Comptabilité-Contrôle-Audit (7 papers)
Reviewer	Accounting and Finance (1 paper)
Reviewer	The International Journal of Auditing (2 papers)
Reviewer	Economic modelling (3 papers)
Reviewer	International Review of Financial Analysis (2 papers)

MASTER THESES SUPERVISION

- Supervision of 10 Master theses per year from 2009-2016.
- For two years, the Master thesis I have supervised received the Best Master Thesis Award (Clara Barluet in 2014 and Michael Keslassy in 2015).
- One Bachelor Honors Program thesis supervision, Bachelor of commerce, Concordia University (Jesse Santini in 2018).
- MSc thesis supervision:
 - Abir KHOUJA (Mars 2013) Joint audit utopia: a study on the efficacy of joint audit in Tunisia, IHEC Tunis (Tunisia)
 - Olfa KORT (Mars 2013) Impact de la structure de gouvernance sur les prévisions des analystes financiers dans le contexte français, IHEC Tunis (Tunisia)

TEACHING

Current

2021-present	Research in Auditing (ADMI 861B) (Concordia University, Ph.D) (co-teaching)
2022	Financial Reporting for Responsible Decision Making (MBA 642)
2017-present	Introduction to Financial Accounting (ACCO230) (Concordia University, Bachelor)
2018-present	Financial Reporting II (ACCO320) (Concordia University, Bachelor)
2019- 2019	Financial Accounting (COMM217) (Concordia University, Bachelor)

Past

2016-2017	Financial reporting and analysis (IPAG Business School, Master)
2012-2016	International Accounting Principles- IFRS (IPAG Business School, Master)
2013-2016	Mergers & Acquisitions (IPAG Business School, Master)
2016-2017	Advanced Accounting (IPAG Business School, Master)
2013-2014	Law and Finance Environment (IPAG Business School, Master)
2013-2015	Master thesis coordinator (10 theses per year)

2009-2012	Financial Analysis (ESC Amiens, Bachelor)
2009-2010	Introductory to Financial Accounting (ESC Amiens, Bachelor)
2009-2011	Minority expropriation: causes and consequences (ESC Amiens, Master)
2009-2010	Financial Accounting (HEC Paris, Bachelor)
2007-2009	Financial Accounting, Telecom & Management SudParis (ex - INT : Institut National des Télécommunications)
2003-2004	Financial Accounting (Dauphine university, Bachelor) Teaching assistant

OTHER PROFESSIONAL EXPERIENCE

2002-2004 Société Générale Bank, Financial Research assistant.