

**Chrystelle
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**Associate
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Education

Post-doctorate, 2000 - 2001, Department of Accounting and Finance, London School of Economics and Political Science

Ph.D. in Management, 2000, University of Montpellier II

Master of Accounting and Control, 1996, University of Paris IX Dauphine

Agrégation (teacher's competitive examination) in Economics and Management, 1995, with Accounting and Finance option

Ecole Normale Supérieure, 1992 - 1996, Economics and Management departement, Cachan.

Research Areas

The role of audit in corporate governance.

Audit quality and financial reporting quality.

New forms of audit and assurance.

On-going Projects

On-going Research Projects

The Value of Auditing, with R. Meuwissen & A. Vanstraelen, 2009 - 2011.

The Role of the B4 in the International Accounting Harmonization, with C. Ramirez & P. Walton, 2010 - 2012.

The social construction of the audit of the sustainability report, with F. Déjean, 2010 - 2012.

On-going Ph.D Supervision

Compernelle Tiphaine, Functioning and Efficiency of the Audit Committee, with Pr. Bernard Colasse, 2005-currently.

Jedidi Imen, The Role of the ISAs in the Expectation Gap, with Pr. Bernard Colasse, 2007-currently.

Publications

✉ Academic Publications

Articles

"Assessing France's Joint Audit Requirement: Are Two Heads Better than One?" (J. Francis, C. Richard, A. Vanstraelen), *Auditing: A Journal of Practice and Theory*

"Fair Value Accounting and the Banking Crisis in 2008: Shooting the Messenger" (P. André, A. Cazavan-Jeny, W. Dick, C. Richard, P. Walton), *Accounting in Europe*, Issue 1

"Why an auditor can't be competent and independent: a French case study" (C. Richard), *European Accounting Review*, Jan 2006, Vol. 15, Issue N° 2, p. 153-179

"L'indépendance de l'auditeur : pairs et manques" (C. Richard), *Revue Française de Gestion*, Dec 2003, Vol. 27, Issue N° 147, p. 119-131

"Contribution à l'analyse de la qualité du processus d'audit : le rôle de la relation entre le directeur financier et le commissaire aux comptes" (C. Richard, R. Reix), *Comptabilité, Contrôle, Audit*, May 2002, Vol. 8, Issue 1, p. 151-174

Book Chapters

Ne pas tuer le messager : la comptabilité dans la crise. In: *Le leadership responsable. Un allier sûr contre la crise* (with P. André, A. Cazavan-Jeny, W. Dick, P. Walton). Paris (France) : Gualino - Lextenso éditions, Alain Pekar Lempereur. 2009, p. 203-208

L'audit est un gage de confiance. In: *Petit bréviaire des idées reçues en management*. Paris (France) : La Découverte - Direction Pezet A. & S. Sponem, 2008, p. 219-226

Anthony G. Hopwood : la comptabilité en action. In: *Les Grands Auteurs en Comptabilité*. Colombelles (France) : Editions EMS - Direction Colasse B., 2005, p. 255-272

Quelques voies de recherche françaises en audit. In: *Faire de la recherche en comptabilité financière* (with J. Bédard, N. Gonthier-Besacier). Paris (France) : Vuibert - Direction Dumontier P. et Teller R., 2001, p. 55-83

Other Publications

Book Reviews

"La société de l'audit - L'obsession du contrôle". *Comptabilité Contrôle Audit*, 2005, vol. Tome 11 - Volume 2, p. 182-184

Teaching

Teaching at ESSEC

CPTC21020 - Comptabilité Financière

CPTC31124 - Informations comptables et financières

EEE - Analyse Financière et Création de Valeur

PhD Program - Auditing and Regulation

Other Teaching Activities

Teaching responsibilities

Co-responsible for the CPTC31124/31125 courses.

PhD Accounting & Auditing Coordinator

Other Activities

▫ Scientific Activities

Conference Presentations

Presentations in national and international congresses

2009 The "Generalized Other" or How to Make its Voice Heard in an Audit Committee, with T. Compernelle :

• 4th Alternative Perspectives in Accounting Research Conference, Québec, April ;

• 32nd Annual Congress of the European Accounting Association, Tampere, May ;

• Congrès annuel de l'Association Francophone de Comptabilité, Strasbourg, Mai.

2009 The Social Construction of the Audit Expectation Gap: the Market of Excuses, with I. Jedidi :

• 32nd Annual Congress of the European Accounting Association, Tampere, May ;

• Congrès annuel de l'Association Francophone de Comptabilité, Strasbourg, Mai.

2008 Audit Quality and Auditee Satisfaction: Chronicle of an Ordinary Innovation, with F. Cerutti :

• 31st Annual Congress of the European Accounting Association, Rotterdam, May ;

• Congrès annuel de l'Association Francophone de Comptabilité, Cergy-Pontoise, Mai.

2007 Assessing France's Joint Audit Requirement: Are Two Heads Better Than One?, with J. Francis & A. Vanstraelen :

• 30th Annual Congress of the European Accounting Association, Lisbon, April 2007;

• Midyear Auditing Meeting - American Accounting Association, Charleston, USA, January 2007.

2006 Assessing France's Joint Audit Requirement: Are Two Heads Better Than One?, with J. Francis & A. Vanstraelen :

• EIASM Workshop on Audit Quality, Milan, November 2006;

• International Symposium on Audit Quality, Sydney, June 2006.

2003 To make risk invisible: the institutionalization of the relationship between the board of directors and the auditors :

• 26th Annual Congress of the European Accounting Association, Seville, April 2003.

2001 The quality of a peers' relationship, a determinant of audit quality. An understanding of French legal audit:

• Workshop on the Future of Audit and the Profession, Copenhagen, June 2001 ;

• 24th Annual Congress of the European Accounting Association, Athens, April 2001.

1999 Renewable long-term audit mandates and audit quality: a qualitative and quantitative analysis, with A. Vanstraelen :

• 22nd Annual Congress of the European Accounting Association, Bordeaux, May 1999.

1998 La confiance, créatrice de valeur ?, avec V. Pallas :

• XIVèmes Journées Nationales des I.A.E., Nantes, avril 1998.

Others (professional publications, reports, invitations...)

2004 Comment prendre en compte la dépréciation d'actif ?, Séminaire

'Nouvelles normes comptables : quels enjeux pour l'enseignement et la comptabilité ?', Ministère de l'Education Nationale et Université Paris Dauphine, Paris, septembre 2004.

2003 La relation de confiance dans l'ordre comptable, Séminaire " Objets et Dimensions de la Confiance ", Ecole des Hautes Etudes en Sciences Sociales (EHESS), Paris, mars 2003.

2002 La qualité d'une relation de pairs, facteur déterminant de la qualité d'un audit, Premières Journées de Sociologie de la Quantification, Groupe HEC, Paris, mai 2002.

2001 La compétence relationnelle de l'auditeur : du partage du savoir explicite et tacite, Les Cahiers de l'Audit, revue d'opinions de la Compagnie Nationale des Commissaires aux Comptes (CNCC), n°12, pp. 44-48, premier trimestre 2001.

2001 Les mécanismes de l'audit, avec P. Frantz et P. Moizer, dans Gouvernement d'entreprise et gestion des relations avec les parties prenantes ('stakeholders') : formation, évaluation des performances, contrôle externe, Dir. : Hoarau C., Rapport pour le Commissariat Général du Plan, 2001.

✎ Affiliations and Academic Responsibilities

Affiliations

Member of the European Accounting Association

Member of the Association Francophone de Comptabilité

Member of the Société Française de Management

Activities in Scientific Associations

Member of the Scientific Committee of the European Auditing Research Network (EARNet), 2008-currently.

Member of the Scientific Committee of the Annual Conference of the European Accounting Association (EAA), Auditing and Corporate Governance area, 2008 and 2009.

Member of the Board of the Association Francophone de Comptabilité (AFC), 2007 to 2009.

Activities in Scientific Journals

Reviewer for Comptabilité Contrôle Audit (CCA)

Reviewer for Accounting and Business Research (ABR)

Reviewer for Auditing, A Journal of Practice and Theory (AJPT)

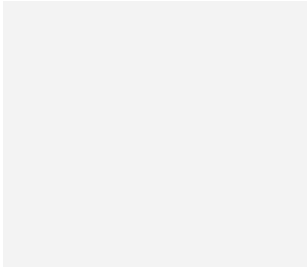
Organisation of workshops

Organizer of the a Training Day for the French Accounting Association on the research method of case study, 23 september 2010 (speakers: C. Chapman, M.-L. Gomez, P. Lorino & A. Metiu).

Coorganizer (with F. Panozzo, University of Venezia, et L. Van Lent, University of Tilburg) of Euroconference Financial Reporting and Regulatory Practices in Europe (FIRRE), with EIASM and European Commission, 2001-2003.

✎ Professional Experience

2001 - 2008 University of Paris-Dauphine
Dauphine Recherche en Management (DRM) / CREFIGE
Lecturer



2000 - 2001 London School of Economics and Political Science
Department of Accounting and Finance
Part-time teacher

1996 - 2000 University of Montpellier II
IAE de Montpellier - IUT de Nîmes
Part-time teacher