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Education

Certified Management Accountant (CMA - Canada)
Doctorat ès Sciences Economiques, option Gestion d'Entreprise - Université de Genève (Suisse)
DEA ès Sciences de Gestion, option Stratégies Financières - EM Lyon/IAE Lyon 3 (France)
Senior Exchange Student, major Finance and Economics - University of Oklahoma (USA)

Research Areas

Accounting Theory, Corporate Governance, Financial Reporting and Financial Analysis

On-going Projects

"The Agency Structure of Syndicated Loans", with P. François (HEC-Montréal).

" Executives Pay-Performance in a Stakeholders Regime " with D. Oyon (HEC-Lausanne).

"The Use and Governance Role of Accounting Information : an examination with Canadian debt agreements", with Julien Bilodeau (UQAM) and Réal Labelle (HEC - Montréal).

"Earnings management before Swiss M&A" with Walid Ben Amar (University of Ottawa).

Publications

✉ Academic Publications

Books

Comptabilité Financière en IFRS. (with W. Dick). : Pearson Education, 2006

Gouvernement d'Entreprise, Enjeux Managériaux et Nouvelles Perspectives. (with A. Finet, M. Labie). : De Boeck Editions, 2005

Articles

"Earnings Management by Friendly Takeover Targets", With W. Ben-amar. *The International Journal of Managerial Finance*, Jan. 2008, Vol. (Forthcoming), p. xx-xx

"The Agency Structure of Loan Syndicates", With F. Pascal. *The Financial Review*, May 2007, Vol. 42, Issue 2, p. 227-245

"Reply to discussion of - Motives for fixed asset revaluation: An empirical analysis with Swiss data", *International Journal of Accounting (The)*, Apr.

2007, Vol. 42, Issue 2, p. 210-212

"Motives for Fixed Asset Revaluation: An Empirical Analysis with Swiss Data", *International Journal of Accounting (The)*, Apr. 2007, Vol. 42, Issue 2, p. 186-205

"La Gestion des Résultats Comptables lors des Prises de Contrôle : Une Analyse dans le Contexte Suisse", With W. Ben-amar. *Comptabilité - Contrôle - Audit*

"Economics Determinants of Multiple Accounting Choices in a Swiss Context", *Journal of International Financial Management and Accounting*, Jan. 2004

"Nouvelles directives de l'ISAR sur l'établissement des comptes annuels pour les Petites et Moyennes Entreprises", With A. Stettler. *Der Schweizer Treuhänder/L'Expert Comptable Suisse*, Dec. 2003

"Facteurs explicatifs des politiques de réévaluation d'actifs en Suisse", *Comptabilité-Contrôle-Audit*, Nov. 2003, Vol. 9, Issue 2, p. 59-80

"Les Méthodes Comptables des Grandes Entreprises Suisses", *Der Schweizer Treuhänder/L'Expert Comptable Suisse*, Feb. 2001

Book Chapters

Fair Value and Capital Markets. In: *The Routledge Companion to Fair Value and Financial Reporting*. London and New-York (UK & USA) : Routledge, 2007, p. 123-132

Gouvernement d'entreprise et information comptable. In: FINET A.. *Gouvernement d'entreprise. Enjeux managériaux, comptables et financiers*. Bruxelles (Belgique) : De Boeck, 2005

Professional Publications

Articles

"Normes IFRS et avantages sociaux: le DRH, un acteur au carrefour de la finance et de la stratégie", With M. Dumenil. *Personnel*, June 2007, Issue 490, p. 89-90

"Des OPCVM monétaires exclus de la trésorerie", *Agefi Hebdo*, Mar. 2006, p. xx-xx

Book Chapters

Comptabilité : ce que le nouveau référentiel a changé. In: *L'art de l'innovation* (with W. Dick). Paris (France) : L'Harmattan, 2007, p. 187-192

Working Papers

"La gestion des Résultats comptables lors des fusions et acquisitions." (with W. Ben-amar). University of Ottawa, 05 19 janv. 05.

"Economic Determinants of Accounting Strategies : An Empirical Examination of Swiss Listed Companies" HEC Montréal, #01-08 mai 00.

"Motives for Fixed Assets Revaluation" HEC Montréal, #02-01 mai 00.

"The Agency Structure of Loan Syndicates" (with P. Francois). HEC-Montréal, janv. 00.

▸ Other Publications

Articles published in Conference Proceedings

"La gestion des résultats comptables lors des fusions et acquisitions d'entreprises : une analyse dans le contexte suisse", With W. Ben-amar. In : *Actes du 26ème Congrès Annuel de l'Association Francophone de Comptabilité*,. Lille (France) : AFC, 2005

"Les caractéristiques des contrats de dette et les clauses restrictives comptables : quels liens ?", With R. Labelle, J. Bilodeau, I. Cherief. In : *Actes du 26ème Congrès Annuel de l'Association Francophone de Comptabilité*,. Lille (France) 2005

Press Articles

"Comptabilité : ce que le nouveau référentiel a changé". *Echos (Les)*, 22 juin 2006, p. 10-11

Book Reviews

"Best Practice in Corporate Governance: Building Reputation and Sustainable success". *International Journal of Accounting (The)*, 2007, vol. 42, Issue 1st, p. xx-xx

Other Activities

▸ Scientific Activities

Conference Presentations

"Etude de la rémunération des dirigeants dans un environnement faiblement transparent", avec Cazavan et J. Margaine, Congrès annuel de l'Association Francophone de Comptabilité, Tunis, Mai 2006.

"CEO - Compensation in Low Transparent Environment", with A. Cazavan and J. Margaine, European Accounting Association, 29th annual conference, Dublin (Ireland) March 2006.

"The Agency Structure of Syndicated Loans", with P. François, Financial Management Association (FMA) annual meeting, Chicago (USA) 2005.

"Characteristics of Debt Contracts and Accounting-Based Covenants : What are the links ? ", with J. Bilodeau, I. Cherief and R. Labelle, September 2005, IAAER Conference, Bordeaux, France.

"The Use and Governance Role of Accounting Information : an examination with Canadian debt agreements", European Accounting Association, 28th Annual conference, Gotenborg (Sweden), May 2005.

"Executives Pay-Performance in a Stakeholders Regime ", with R. Barroso

and D. Oyon, European Accounting Association, 28th Annual conference, Gotenborg (Sweedden), May 2005

"Les caractéristiques des contrats de prêts et les clauses restrictives comptables", avec J. Bilodeau, I. Cherief et R. Labelle, 4ème Congrès International de Gouvernement d'Entreprise, Mons (Berlgique) mai 2005.

"La gestion des Résultats comptables lors des fusions et acquisitions", Congrès annuel de l'Association Francophone de Comptabilité, Lille (France), mai 2005.

"The Agency Structure of Syndicated Loans", Northern Finance Association (NFA), St-John's (Canada), November 2004.

"The Use and Governance Role of Accounting Information : an examination with Canadian debt agreements", 3rd Colloquium of the Research Alliance on the New Economy (Montréal), June 2004.

"Earnings management before Swiss M&A", European Accounting Association 27th Annual Conference, Prague (R. Tchèque), Avril 2004.

"Motives for Assets Revaluation", European Accounting Association 26th Annual Conference, Sevilla (Spain), Avril 2003.

"Facteurs explicatifs des politiques de réévaluation positive d'actifs", Congrès de l'Association Francophone de Comptabilité, Toulouse (France), mai 2002.

"Economic Determinants of Accounting Strategies", Workshop: Euroconference Project on Financial Reporting and Regulatory Practice in Europe, Parlermo (Italy) mai 2001, organised by the EIASM and sponsored by the European Commission and Elsevier.

"Economic Determinants of Accounting Method Choices : The Case of Switzerland", European Accounting Association 23rd Annual Conference, Munich (Germany), mars 2000.

"Economic Institutions and the Determinants of Accounting Method Choices", Cardiff Annual Conference on Financial Reporting, Cardiff (Wales), juillet 1998.

"L'Apport de la théorie des coûts de transaction à la recherche comptable", Congrès Mondial IAAER-AFC, Paris (France), octobre 1997.

✎ **Affiliations and Academic Responsibilities**

Membre de la Society of Management Accountant - Canada
American Accounting Association (Financial Reporting and International Accounting sections)
European Accounting Association
Association Francophone de Comptabilité

✎ **Consulting and Other Activities**

Associate Editor de la revue 'Journal of Derivatives Accounting'.
Reviewer pour la revue 'Contemporary Accounting Research'.