

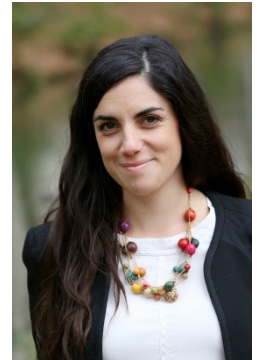
MARIE CAUSSIMONT

RESUME

December 2017

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Center for Research in Management
UMR 5303 CNRS
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Toulouse 1 Capitole University
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ACADEMIC POSITIONS

2016 - ... *Assistant professor* in Accounting and Management, Toulouse 1 Capitole University, Toulouse School of Management.

Member of the Public Sector Commission of the *Compagnie Nationale des Commissaires aux Comptes* (National Institute of Statutory Auditors).

Member of the Certification of Accounts Experimentation Group of the *Compagnie Nationale des Commissaires aux Comptes* (National Institute of Statutory Auditors).

Contribution to a convention in progress with the *Compagnie Nationale des Commissaires aux Comptes* (National Institute of Statutory Auditors) and with the *Conseil Supérieur des Experts Comptables* (Accountants National Council), to provide our students the access to their collections of documents.

Contribution to the relationship with the accounting firms to promote a dual education system concerning the DSCG Master's Degree in Accounting (September 2018).

Contribution to the creation of a Bachelor in Management Studies in English (effective in September 2017), including a 6 months' international mobility, and students' recruitment.

2015-2016 *Lecturer* in Financial Accounting and Auditing, Pau University, Pau School of Management (IAE Pau-Bayonne).

Head of the first year of the Banking and Insurance Master (dual education system) and of the Preparatory Class for Diploma of Chartered Accountancy.

2012-2015 *Teaching assistant* in Financial Accounting and Auditing, Pau University, Pau School of Management (IAE Pau-Bayonne).

Head of the second year of the Management Control Master, of the first year of Banking and Insurance Master (both in dual education system) and of the Preparatory Class for Diploma of chartered accountancy.

Creation of the Management Control Master, of the Banking and Insurance Master (both in dual education system) and of the Preparatory Diploma of Chartered Accountancy.

2000-2001 *Teaching Assistant* in Financial Accounting and Taxation, Pau University.

EDUCATION

2015 Ph.D. in Management Science (Auditing), Pau University, France (Very honorable distinction with unanimous congratulations from the jury).

2010 Statutory Auditor swearing-in, Pau court of appeal.

2005 National Diploma of Chartered Accountancy (thesis preserved at the Bibliotique).

2001 Master's Degree in Information Systems Management, Pau-Bayonne School of Management (with honors).

2000 Master's Degrees in Accounting, Finance and Management (national DSCG Degree and CCA Master's Degree at Pau-Bayonne School of Management, Valedictorian)

AWARDS AND GRANTS

2012-2014 Doctoral Scholarship from the French Accounting Association's Research Committee (AFC)/National Association of Chartered Accountants (CSOEC, France) - €45,000.

PH.D. DISSERTATION AND MASTER'S DEGREE THESIS

2015 CAUSSIMONT (Marie), *L'évolution de l'audit légal dans le contexte public local : quel type d'audit pour répondre aux préférences des parties prenantes ?* Ph.D. dissertation in Auditing, Pau University (Advisor: CARASSUS D.), December 2015.

2005 CAUSSIMONT (Marie), *Le passage aux normes IFRS : quelles opportunités pour l'amélioration du contrôle interne ? Proposition d'une méthodologie du suivi des immobilisations corporelles dans les sociétés foncières*, Diploma of Chartered Accountancy (Advisor: PAULET B., KPMG partner), Paris, May 2005.

2001 CAUSSIMONT (Marie), *Devoir de conseil de l'expert-comptable : aide à la prise de décision pour un regroupement d'entreprises*, Master's Degree in Accounting, Finance and Management (national DSCG and CCA's Master), Pau and Bordeaux, June and November 2000.

NON-ACADEMIC EXPERIENCE

- 2017** Member of the *Compagnie Nationale des Commissaires aux Comptes* (National Institute of Statutory Auditors) Public Sector National Commission.
- 2017** Member of the *Compagnie Nationale des Commissaires aux Comptes* (National Institute of Statutory Auditors) Certification of Accounts Experimentation National Group.
- 2012** *Statutory Auditor and partner*, Cabinet d'audit CMA Audit (SME's).
- 2008-2012** *Statutory Auditor and partner*, Cabinet d'audit C. Sabarots et associée (SME's).
- 2006-2008** *Deputy Head Accounts Production* (financial reporting, analysis and communication), Orange France (9,5 billion euro sales).
- 2001-2006** *Financial Auditor* Pricewaterhousecoopers, KPMG (industry, real estate and services sectors' key accounts: Intermarché France/Spain, ICADE, BNP Paribas Real Estate, Rhodia, Valeo, Vivendi...).
- 1998-2001** *Administrative Assistant, Finance Department*, Lindt & Sprüngli.

RESEARCH ACTIVITIES

RESEARCH INTERESTS

- Local governments audit,
- Audit Expectation Gap in academic context,
- Audit Expectation Gap in private context.

KEYWORDS

External audit, public sector audit, nature of auditing, quality of auditing, auditor's responsibility, auditor's communication, conjoint analysis methodology, choice modelling, stakeholders, public management.

PRESENTATIONS AT CONFERENCES

- 2017** CAUSSIMONT M., "Stakeholder preferences regarding public audits in French regional authorities: a survey study", has been accepted for the American Accounting Association Annual Congress, San Diego (U.S.A.), August.
- 2017** CAUSSIMONT M., "Stakeholder preferences regarding public audits in French regional authorities: a survey study", 40th European Accounting Association Annual Congress, Valencia (Spain), May.

- 2017 CAUSSIMONT M., “Stakeholder preferences regarding public audits in French regional authorities: a survey study”, 38th Congress of the *Association Francophone de Comptabilité*, Poitiers, May.
- 2016 CAUSSIMONT M., CARASSUS D., LIQUET J.-C., “Quelle importance les parties prenantes accordent-elles respectivement à la nature et la qualité de l’audit externe, à la responsabilité de l’auditeur et à sa communication ? Exploration dans le contexte public territorial”. 3rd Audit Workshop, National Congress of the *Compagnie Nationale des Commissaires aux Comptes* (National Institute of Statutory Auditors), Strasbourg, December.
- 2016 CAUSSIMONT M., CARASSUS D., LIQUET J.-C., “Quelle importance les parties prenantes accordent-elles respectivement à la nature et la qualité de l’audit externe, à la responsabilité de l’auditeur et à sa communication ? Exploration dans le contexte public territorial”. 37th Congress of the *Association Francophone de Comptabilité*, Clermont-Ferrand, May.
- 2016 CAUSSIMONT M., “L’évolution de l’audit légal dans le contexte public local : innovation ou mimétisme ?”. 5th Conference of the *Association Internationale de Recherche en Management Public*, Poitiers, June.
- 2015 CAUSSIMONT M., CARASSUS D., “L’audit financier en contexte public territorial : vers un audit légal de performance de la gestion locale ?”. 36rd Congress of the *Association Francophone de Comptabilité*, Toulouse, May.
- 2013 CARASSUS D., CAUSSIMONT M., ALBOUAINI K., “Une analyse de l’*Audit Expectation Gap* dans le contexte français”. Audit Workshop, Poitiers, March.

PRESENTATIONS AT RESEARCH SEMINARS

- 2016 CAUSSIMONT M., “Quelle importance les parties prenantes attribuent-elles à la nature et à la qualité de l’audit externe, à la responsabilité de l’auditeur et à sa communication ? Exploration dans le contexte public territorial”. *Centre de Recherche et d’Etudes en Gestion*, IAE Pau-Bayonne, Pau, June.
- 2016 CAUSSIMONT M., “L’évolution de l’audit légal dans le contexte public local : identification du type d’audit adapté aux préférences des parties prenantes par une analyse conjointe”. Center for Research in Management Toulouse School of Management, Toulouse, April.
- 2016 CAUSSIMONT M., “L’évolution de l’audit légal dans le contexte public local : quel type d’audit pour répondre aux préférences des parties prenantes ?”. *Centre de Recherche en Gestion*, IAE Poitiers, Poitiers, February.
- 2014 CAUSSIMONT M., “L’audit financier en contexte public local : Quel cadre, quel modèle et quelles modalités ?”, *Centre de Recherche et d’Etudes en Gestion*, IAE Pau-Bayonne, Pau, January.

PRESENTATIONS AT PROFESSIONAL INSTITUTIONS

- 2016 CAUSSIMONT M., “Préférences des parties prenantes en matière d’audit public local”.
Audition by the Public Sector Commission of the *Compagnie Nationale des Commissaires aux Comptes* (National Institute of Statutory Auditors), Paris, December.
- 2014 CAUSSIMONT M., “L’audit externe des comptes publics locaux : contexte et perspectives”.
Annual General Meeting, *Compagnie Régionale des Commissaires aux Comptes de Pau*,
September.

DRAFT ARTICLES

CAUSSIMONT M., “Stakeholder preferences regarding public audits in French regional authorities: a survey study”. Has been presented in 2017 at the American Accounting Association Annual Congress, San Diego (U.S.A.), at the 40th European Accounting Association Annual Congress, Valencia (Spain), and at the 38th Congress of the *Association Francophone de Comptabilité*, Poitiers.

CAUSSIMONT M., “Les utilités perçues par les parties prenantes des attributs de l’audit externe : cas du contexte public local français”. Has been presented in 2016 at the 1st Publishing Workshop in Financial Accounting, Management Control and Auditing of the *Association Francophone de Comptabilité*, Toulouse, November.

CAUSSIMONT M., CARASSUS D., ALBOUAINI K., “Une analyse de l’*Audit Expectation Gap* dans le contexte français : vers une caractérisation différenciée par groupes de parties prenantes”.

CAUSSIMONT M., “A design of experiments for auditing research”.

CAUSSIMONT M., “Stakeholder visions in terms of accountability and external audits in a local governments context: literature review and perspectives”.

RESEARCH PROJECTS

- ✓ In the local public context, a 2015 French law provides for local authorities to experiment accounts certification practices during five years without stipulating which type of audit should be applied. I am involved since April 2017 in several working groups whom investigate that subject:
- Public Sector Commission of the *Compagnie Nationale des Commissaires aux Comptes* (National Institute of Statutory Auditors),
 - Certification of Accounts Experimentation Group of the *Compagnie Nationale des Commissaires aux Comptes*,
 - Collaboration with the Cour des Comptes, the French supreme audit institution, for *Toulouse Métropole* to experiment accounts certification.

Collaboration with Marine Portal (IRGO, Bordeaux University) on a research project related to local governments audits within the *Chambres Régionales des Comptes* (Regional Public Audit Chambers), in the context of the n°2015-991 experimentation law.

- ✓ Collaboration with Christophe Godowski (CRM, Toulouse) and David Carassus (CREG, Pau University) on a Audit Expectation Gap's survey study: the transposition of private sector's statutory audits into public universities (130 collected answers from stakeholders).
- ✓ Collaboration with Isabelle Martinez (LGCO, Toulouse) and Guillaume Dumas (LGCO, Toulouse) on a survey about Key Audit Matters and Results Management among the SBF 120 French listed companies (hand collected data, period between 2006 and 2014), in the context of an upcoming extension of Key Audit Matters to Anglo-Saxon countries.
- ✓ Collaboration with Jamal-Eddine Azzam (CRM Toulouse) et Heloise Berkowitz (CRM Toulouse) on the Coopetition and Ambidexterity in the accounting and juridical industry.

AD HOC REFEREE ACTIVITIES

- 2017** 38th Congress of the *Association Francophone de Comptabilité* (AFC), Poitiers, (one manuscript).
- 2016** 37th Congress of the *Association Francophone de Comptabilité* (AFC), Clermont-Ferrand, (two manuscripts).
- 2015** 36th Congress of the *Association Francophone de Comptabilité* (AFC), Toulouse, (two manuscripts).
- 2013** Audit Workshop, Poitiers, (one manuscript).

MEMBERSHIP IN ACADEMIC ASSOCIATIONS

American Accounting Association (EAA), since 2017.

Association Francophone de Comptabilité (AFC), since 2015.

Association Internationale de Recherche en Management Public (AIRMAP), since 2015.

European Accounting Association (EAA), since 2016.

European Auditing Research Network (EARNet), since 2017.

INDIVIDUAL MANUSCRIPT

- 2014** CAUSSIMONT M., "IFRS : Méthodologie d'amélioration du contrôle interne des foncières", *Editions universitaires européennes*, Saarbrücken (Germany), 141 pages.

PROFESSIONAL JOURNALS AND PRESS ARTICLES

- 2014 CAUSSIMONT M., CARASSUS D., “La certification des comptes des collectivités locales”, *ID Efficience Territoriale*, no. 12, December.
- 2014 CAUSSIMONT M., CARASSUS D., “ L’audit des collectivités territoriales : Pour ou contre ? Dans quel objectif, et avec quelles modalités ?”, *Alternatives Pyrénées Newsletter*, October.
- 2013 CARASSUS D., CAUSSIMONT M., “ La certification des comptes des collectivités locales : quels enjeux ? Quel modèle ? Quels prérequis ?”, *Gestion & Finances Publiques*, no. 12, December, pp. 16-21.

TEACHING EXPERIENCE

TOULOUSE SCHOOL OF MANAGEMENT, TOULOUSE 1 CAPITOLE UNIVERSITY (2016-2017)

	Degree		Subject
Graduate level	Master of Sciences in Accounting	Lectures	Introduction to Audit Research
	DSCG (national exam)		Jury
	Preparatory Class for DSCG	Lectures/Tutorials	Consolidation (French and IFRS)
	Preparatory Class for DSCG	Lectures/Tutorials	Groups Financial Analysis
	Preparatory Class DSCG for Professionals	Lectures/Tutorials	Consolidation (French and IFRS)
	Management Control Master, Accounting, Finance and Management Master	Lectures	IFRS conceptual framework. / Business valuation
	Accounting, Finance and Management Master	Lectures/Tutorials	Consolidation (French and IFRS)

NATIONAL SCHOOL OF MAGISTRACY (2016-2017)

	Degree		Subject
	Commercial courts Judges	Lectures	Financial Analysis

	Degree		Subject	Year*
Doctoral level	Preparatory Class for Diploma of chartered accountancy.	Lectures	Update Corporate Law	F, G, H
		Lectures	Statutory Auditors Code of Ethics	F, G, H
Graduate level	Management Control Master	Lectures	Audit and Internal Control Principles	D, G, H
	Management Control Master	Lectures	Advanced Audit and Internal Control	D, E, F, G, H
	Accounting, Finance and Management Master	Lectures	Audit Theories	G, H
	Accounting, Finance and Management Master, Management Control Master	Lectures	Cost Accounting	H
	Private Law Master	Lectures	Financial Accounting and Taxation	B
	Banking and Insurance Master	Lectures	Financial Analysis	G
		Lectures	Investment Decisions	H
	Management Control Master	Lectures	Financial Management Tools	D
		Tutorials	Financial Management Tools	C, D
	Applied Economics Master	Tutorials	Financial Management	B
	Management Control Master	Tutorials	Work-linked trainees follow-up and thesis coaching	E, F
	Business Administration Master, Health Management Master, Accounting, Finance and Management Master, Management Control Master	Tutorials	Juries of defence	C, D, E, F, G, H
Management Control Master	Tutorials	Written expression methodology	F	
Undergraduate level	Administration, Economic and Social Sciences Degree	Tutorials	Financial Accounting	A, B
		Tutorials	Financial Management	B

* A = 1999-2000 ; B=2000-2001 ; C= 2010-2011 ; D=2011-2012 ; E=2012-2013 ; F=2013-2014 ; G= 2014-2015 ; H=2015-2016.