

# MARIE CAUSSIMONT

RESUME

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## ACADEMIC POSITIONS

- 2017 - ...** *Associate professor* in Accounting and Management, Toulouse Capitole University, TSM.  
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).  
Educational Engineering and Creation of a Master in International Management Control (2019).  
Contribution to the relationship with the accounting firms to promote a dual education system concerning the DSCG Master's Degree in Accounting (September 2018).  
Educational Engineering and Creation of a Bachelor International Management (2017), including a 6 months' international mobility.
- 2016-2017** *Assistant professor* in Accounting and Management, Toulouse Capitole University, TSM.
- 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 (professionals).
- 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 (in dual education system).  
Educational Engineering, Creation and Head of the first year of Banking and Insurance Master (in dual education system).

Educational Engineering, Creation and Head of the Preparatory Class for Diploma of chartered accountancy (for professionals).

**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 *Bibliothèque*).

**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 (SMEs).
- 2008-2012** *Statutory Auditor and partner*, Cabinet d'audit C. Sabarots et associée (SMEs).
- 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: BNP Paribas Real Estate, ICADE, Intermarché France/Spain, Rhodia, Valeo, Vivendi...).
- 1998-2001** *Administrative Assistant, Finance Department*, Lindt & Sprüngli.

## RESEARCH ACTIVITIES

### RESEARCH INTERESTS

- Local governments audit,
- Audit Expectation Gap in public 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

- 2020** AZZAM J.-E., CAUSSIMONT M. (submitted paper), "Un insider peut-il innover ? Analyse de l'innovation du Business Model de l'expertise comptable à l'ère du numérique". 41<sup>th</sup> Annual Congress of the *Association Francophone de Comptabilité*, Angers (France), November.
- 2020** AZZAM J.-E., CAUSSIMONT M. (submitted paper), "Eh, l'innovation c'est un actif ou un passif ? Analyse de l'innovation du Business Model de l'expertise comptable". 29<sup>th</sup> Annual Congress of the *Association Internationale de Management Stratégique*, Toulouse (France), June.

- 2018** GODOWSKI C., CAUSSIMONT M., “Plaidoyer pour l’adoption et la mise en œuvre d’un management des risques comptables et financiers : pour tendre vers une hybridation des logiques en œuvre au sein de l’hôpital public”. 7<sup>th</sup> Conference of the *Association Internationale de Recherche en Management Public*, Biarritz (France), May.
- 2018** CAUSSIMONT M., “May stakeholders have a preferred audit type? An experimental protocol within local authorities”, Public Interest Section Conference, American Accounting Association, Chicago (U.S.A.), March.
- 2017** CAUSSIMONT M., “Stakeholder preferences regarding public audits in French regional authorities: a survey study”, 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”, 40<sup>th</sup> European Accounting Association Annual Congress, Valencia (Spain), May.
- 2017** CAUSSIMONT M., “Stakeholder preferences regarding public audits in French regional authorities: a survey study”, 38<sup>th</sup> 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”. 3<sup>rd</sup> 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”. 37<sup>th</sup> 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 ?”. 5<sup>th</sup> 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 ?”. 36<sup>rd</sup> 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 AND SEMINARS

- 2018** CAUSSIMONT M., “Les audits : types d’audits, méthodes et outils. Annual Seminar of CEOs, CFOs and Management Controllers”, INSA schools (*Institut National des Sciences Appliquées*), Toulouse, February.
- 2018** CAUSSIMONT M., “Audit interne / Audit légal : un levier de l’amélioration continue dans toutes les organisations.”, Open IAE in collaboration with the Regional Institute of Statutory Auditors (Pau), February.
- 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* (Pau), Artiguelouve, September.

#### DRAFT ARTICLES

Caussimont M., Malsch B. Has been presented in an earlier version entitled “May Stakeholders have a preferred audit type? An experimental protocol within local authorities” at the 2018 Public Interest Section Conference of the American Accounting Association Annual Congress, Chicago (U.S.A.).

Godowski C, Caussimont M. “Plaidoyer pour l’adoption et la mise en œuvre d’un management des risques comptables et financiers pour tendre vers une hybridation des

logiques en œuvre au sein de l'hôpital public.". Has been presented in 2018 at the AIRMAP Conference.

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".

#### 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 investigating 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.

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 (TSM Research) and David Carassus (CREG, Pau University) on an 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 (TSM Research) on the Competition and Ambidexterity in the accounting and legal industry.

#### THESIS COMMITTEE MEMBER

**2018** Audrey Grant Milton, Women Students of Accounting in Rural Locations in Scotland and in France - Perceptions and Motivations, thesis committee member.

#### AD HOC REFEREE AND DISCUSSANT

**Journals 2018** Comptabilité-Contrôle-Audit (CNRS Category 2, FNEGE Category 2).

**Conferences** 2018 AAA Public Interest Section Conference (2), 2018 AAA Southeast Conference (2),

**Workshops** 2018 AAA Ohio (2), 38<sup>th</sup> AFC Conference (1), 37<sup>th</sup> AFC Conference (2), 36<sup>th</sup> AFC  
**2013-2018** Conference (2), 2013 French Audit Workshop (1).

**Discussant** 2018 AAA Public Interest Section Conference, 38<sup>th</sup> AFC Conference, 37<sup>th</sup> AFC  
**2013-2018** Conference, 36<sup>th</sup> AFC Conference, 2013 French Audit Workshop.

#### CONFERENCE AND WORKSHOPS SCIENTIFIC AND ORGANIZING COMMITTEE

**Org. Com.** 2<sup>nd</sup> workshop in accounting of the France Master CCA Association (Toulouse), Open IAE  
**2017-2018** (Pau) with Philippe Arraou Former President of the National Association of Chartered Accountants (CSOEC, France), member of the International Accounting Standards Board (IASB).

#### RECRUITING COMMITTEES

**2020** TSM - Toulouse Capitole University.

**2019** TSM - Toulouse Capitole University.

**2018** IAE Bordeaux - University School of Management, Bordeaux University.

#### MEMBERSHIP IN ACADEMIC ASSOCIATIONS

American Accounting Association (AAA), 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.

#### COLLECTIVE MANUSCRIPT

**2019** Caussimont M. in CNCC Working Group directed by Hélène Baron-Bual. “Audit des comptes des collectivités : cartographie des risques”, *CNCC Editions*, pages 15-22 and 23-31.

#### INDIVIDUAL MANUSCRIPT

**2014** Caussimont M., “IFRS : Méthodologie d’amélioration du contrôle interne des foncières”, *Editions universitaires européennes*, 141 pages.

#### PROFESSIONAL JOURNALS AND PRESS ARTICLES

- 2020 Caussimont M. (interview on TV studio, Evening News), “ Municipales 2020 : en finif avec l’opacité des comptes des communes”, *France 3 Occitanie*, 11<sup>th</sup> March.
- 2020 Caussimont M. (interview), “ Municipales 2020 : à Toulouse une chercheuse veut “en finir avec l’opacité des comptes des communes”, *France 3 Occitanie*, 8<sup>th</sup> March.
- 2020 Caussimont M. (interview on radio, Morning News), “Une chercheuse veut plus de transparence des comptes des collectivités locales”, *France Bleue Occitanie*, 6<sup>th</sup> February.
- 2020 Caussimont M. (interview on TV, Morning News), “Une chercheuse veut plus de transparence des comptes des collectivités locales”, *France 3 Occitanie*, 6<sup>th</sup> February.
- 2020 Caussimont M. (interview), “Transparence des comptes publics : les collectivités locales françaises méritent le bonnet d’âne”, *Médiacités*, 20<sup>th</sup> January.
- 2019 Caussimont M., “Le manque de maturité des collectivités en matière comptable est dommageable”, *Acteurs Publics*, 5<sup>th</sup> December.
- 2019 Caussimont M., “Mairies : en finir avec l’opacité des comptes”, *Le Monde*, 18<sup>th</sup> November.
- 2019 Caussimont M., “La loi PACTE et le futur des professions du Chiffre : quelles sont les tendances ?”, *compta-online*, 13<sup>th</sup> May.
- 2019 Caussimont M., “La comptabilité, un secteur en pleine mutation”, *Le Monde*, 5<sup>th</sup> February.
- 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.