

# Chrystelle RICHARD

Associate Professor

Department: Accounting and Management

Control

ESSEC Business School

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## EDUCATION

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2000	PhD in Management Studies, Université de Montpellier, France
1996	Research Master in Accounting and Management Control, Paris-Dauphine, PSL University, France
1995	Agrégation in Economics and Management, with Accounting and Finance option, École Normale Supérieure, France
1994	Master in Economics, Sorbonne Université, France
1994	Licence in Economics, Sorbonne Université, France
1992	Ecole Normale Supérieure, Economics and Management department, École Normale Supérieure, France

## EMPLOYMENT

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### Full-time academic positions

2008 - Present	Associate Professor, ESSEC Business School, France
2001 - 2008	Assistant Professor, Paris-Dauphine, PSL University, France
2000 - 2001	Visiting Research Scholar, London School of Economics and Political Science (LSE), United Kingdom
1996 - 2000	Part-time teacher, IAE de Montpellier – IUT de Nîmes, Université de Montpellier, France

### Other affiliations and appointments

2017 - 2017	Visiting Researcher at MaxPo, Sciences Po Paris, France
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## GRANTS AND HONORS

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### Awards and Honors

2020	ESSEC Foundation Teaching Award for the academic year 2019-2020, ESSEC Foundation, France
2015	Award FNEGE-EFMD of Best Research Book in Management Studies (Category : Collective Research Books) for the book "Comptabilité, Société, Politique", with M. Nikitin, Fondation Nationale pour l'Enseignement de la Gestion des Entreprises (FNEGE), France

- 2015 ESSEC Foundation PhD Award 2015 for Lisa Baudot's thesis supervision, "A Study of the US GAAP - IFRS convergence process: institutions and institutionalization in global accounting change", ESSEC Business School, with M.-L. Djelic, ESSEC Foundation, France
- 2012 Award IFA 2012 : Tiphaine Compernelle for her PhD in Management Studies, "Fonctionnement et efficacité du comité d'audit : une analyse des interactions entre les participants", Université Paris Dauphine, with B. Colasse, IFA - Institut Français des Administrateurs, France

## PUBLICATIONS

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### Journal Articles

- JIANG, L., ANDRE, K. and RICHARD, C. (2018). An International Study of Internal Audit Function Quality. *Accounting and Business Research*, 48(3), pp. 264-298.
- JEDIDI, I. and RICHARD, C. (2018). Le travail de démarcation des auditeurs : une histoire française de l'« expectation gap ». *Accounting Auditing Control*, 24(3), pp. 39-66.
- COMPERNOLLE, T. and RICHARD, C. (2018). The Audit Committee as an Interactive Process: Insights on the AC Chairperson's Power. *European Accounting Review*, 27(4), pp. 623-647.
- BOUTHINON-DUMAS, H. and RICHARD, C. (2016). Dissection des déboires juridico-fiscaux d'Apple. *Juriste d'Entreprise Magazine*, (27), pp. 28-29.
- FRANCIS, J.R., RICHARD, C. and VANSTRAELEN, A. (2009). Assessing France's Joint Audit Requirement: Are Two Heads Better than One? *Auditing, A Journal of Practice and Theory*, 198(8-9), pp. 35-63.
- ANDRÉ, P., JENY, A., DICK, W., RICHARD, C. and WALTON, P. (2009). Fair Value Accounting and the Banking Crisis in 2008: Shooting the Messenger. *Accounting in Europe*, 6(1), pp. 3-24.
- RICHARD, C. (2006). Why an auditor can't be competent and independent: a French case study. *European Accounting Review*, 15(2), pp. 153-179.
- RICHARD, C. (2003). L'indépendance de l'auditeur : pairs et manques. *Revue Française de Gestion*, 27(147), pp. 119-131.
- RICHARD, C. and REIX, R. (2002). 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. *Accounting Auditing Control*, 8(1), pp. 151-174.

### Books and book editor

- NIKITIN, M. and RICHARD, C. [Eds] (2012). *Comptabilité, Société, Politique. Mélanges en l'honneur du Professeur Bernard Colasse [Label FNEGE 2014]*. Economica, 372 pages.
- HUAULT, I. and RICHARD, C. [Eds] (2012). *Finance: The Discreet Regulator - How Financial Activities Shape and Transform the World*. Palgrave Macmillan, 288 pages.

### Book chapters

- RICHARD, C. and LAMBERT, D. (2017). Une brève histoire des agences en conseil de vote. In: Floquet M., Labardin P. & Y. Levant eds. *L'histoire comme méthode pour comprendre le management - Mélanges en l'honneur du Professeur Marc Nikitin*. 1st ed. Paris: L'Harmattan, pp. 201-212.

- RICHARD, C. and JEDIDI, I. (2015). L'internationalisation des normes d'audit : entre simplification et complexification. In: Naro G. & D. Travaillé (ed.). *Les systèmes de gestion entre simplification et complexification - Mélanges en l'honneur du Professeur Yves Dupuy*. 1st ed. Paris: Economica, pp. 101-111.
- HUAULT, I., LAZEGA, E. and RICHARD, C. (2012). How Financial Activities Shape and Transform the World - Introduction: The Discreet Regulator. In: *Finance: The Discreet Regulator - How Financial Activities Shape and Transform the World*. 1st ed. Palgrave Macmillan, pp. 1-16.
- PENALVA-ICHER, E., RICHARD, C., JENY, A. and LAZEGA, E. (2012). How Financial Activities Shape and Transform the World - Banks as Masters of Debt, Cost Calculators and Risk-Sharing Mediators: A Discreet Regulatory Role Observed in French Public-Private Partnerships. In: *Finance: The Discreet Regulator - How Financial Activities Shape and Transform the World*. 1st ed. Palgrave Macmillan, pp. 113-133.
- COMPERNOLLE, T. and RICHARD, C. (2012). Mélanges en l'honneur du Professeur Bernard Colasse - L'audit à l'épreuve de la crise. In: *Comptabilité, Société, Politique - Mélanges en l'honneur du Professeur Bernard Colasse*. 1st ed. Economica, pp. 113-125.
- ANDRÉ, P., JENY, A., DICK, W., RICHARD, C. and WALTON, P. (2009). Ne pas tuer le messager : la comptabilité dans la crise. In: *Le leadership responsable. Un allié sûr contre la crise*. 1st ed. Gualino. Lextenso éditions, pp. 205-210.
- RICHARD, C. (2008). "L'audit est un gage de confiance". In: *Petit bréviaire des idées reçues*. 1st ed. La Découverte, pp. 219-226.
- RICHARD, C. (2005). Anthony G. Hopwood : la comptabilité en action. In: *Les Grands Auteurs en Comptabilité*. 1st ed. Colombelles: Éditions Management et Société (EMS), pp. 255-272.
- RICHARD, C., BÉDARD, J. and GONTHIER-BESACIER, N. (2001). Quelques voies de recherche françaises en audit. In: *Faire de la recherche en comptabilité financière*. 1st ed. Paris: Vuibert, pp. 55-83.

## Conferences

- HUMPHREY, C., RICHARD, C. and SAMSONOVA TADDEI, A. (2022). Audit Profession's Knowledge Base and the Sustainability of Audit: An Exploratory Study of Auditors in Europe. In: 43ème conférence annuelle de l'Association Francophone de Comptabilité (AFC) 2022. Bordeaux.
- BOUTY, I., GOMEZ, M.L. and RICHARD, C. (2019). A Dynamic Perspective on the Development of Meta-organizations in their Field: the Case of Ecole du Ski Français (ESF). In: 35th EGOS Colloquium 2019.
- HUMPHREY, C., RICHARD, C., SAMSONOVA-TADDEI, A. and TURLEY, S. (2018). Audit profession's knowledge base and the sustainability of audit: An exploratory study of auditors in Europe. In: 41st European Accounting Association (EAA) Annual Congress.
- HUMPHREY, C., RICHARD, C., SAMSONOVA-TADDEI, A. and TURLEY, S. (2018). Audit Profession's Knowledge Base and the Sustainability of Audit: An Exploratory Study of Auditors in Europe. In: 12th Interdisciplinary Perspectives on Accounting (IPA) Conference 2018.
- LAMBERT, E., LECA, B. and RICHARD, C. (2018). Contested Director Elections as Celebrity Contests: Developing Competing Discursive Strategies to Court Investor Votes. In: 4th 'Financial Reporting and Auditing as Social and Organizational Practice' (FRASOP) Workshop 2018.
- LAMBERT, E., LECA, B. and RICHARD, C. (2018). Contested Director Elections as Celebrity Contests: Developing Competing Discursive Strategies to Influence Voting Decisions of Investors. In: 34th European Group for Organizational Studies (EGOS) Colloquium 2018.

- HUMPHREY, C., RICHARD, C., SAMSONOVA-TADDEI, A. and TURLEY, S. (2017). Audit Profession's Knowledge Base and the Sustainability of Audit: An Exploratory Study of Auditors in Europe. In: 29th Society for the Advancement of Socio-Economics (SASE) Annual Meeting.
- RICHARD, C. (2017). Financialization in action: The Public Private Partnership Process. In: 40th European Accounting Association (EAA) Annual Congress.
- LAZEGA, E., RICHARD, C., BRAILLY, J., JENY, A. and PENALVA-ICHER, E. (2017). Networks and Risk Transfers by Financial Institutions: The Case of PPP Contracting in France. In: New Public Sector (NPS) 2017: Markets, Metrics and Calculative Practice in Public Services.
- RICHARD, C. and LAZEGA, E. (2016). Networks and Risk Transfers by Financial Institutions: the Case of PPP Contracting in France. In: Workshop: Network in Finance.
- BOUTY, I., GOMEZ, M.L. and RICHARD, C. (2016). Timescape and Strategy Practice at the French Ski School "Ecole Du Ski Français". In: 16th European Academy of Management (EURAM) Annual Conference.
- RICHARD, C., LAMBERT, E., MEUWISSEN, R. and VANSTRAELEN, A. (2016). Value Co-Creation in Auditing: Evidence from Auditors, Auditees and Financial Analysts. In: 37ème Congrès de Association Francophone de Comptabilité (AFC) 2016.
- RICHARD, C., LAMBERT, E., MEUWISSEN, R. and VANSTRAELEN, A. (2016). Value Co-Creation in Auditing: Evidence from Auditors, Auditees and Financial Analysts. In: International Symposium on Audit Research (ISAR 2016).
- GOMEZ, M.L., RICHARD, C. and BOUTY, I. (2015). A Temporal Perspective on Organizing: The Emergence of the French Ski School "Ecole du Ski Français". In: 31st European Group for Organizational Studies (EGOS) Colloquium 2015.
- RICHARD, C., LAMBERT, E., MEUWISSEN, R. and VANSTRAELEN, A. (2015). Value Co-Creation in Auditing: Understanding the Importance of Interactions Within the Financial Reporting Process. In: 38th European Accounting Association (EAA) Annual Congress.
- JIANG, L., ANDRÉ, P. and RICHARD, C. (2014). Determinants of Internal Audit Function Quality: An International Study. In: 20th Annual International Symposium on Audit Research (ISAR 2014).
- JIANG, L., ANDRÉ, P. and RICHARD, C. (2014). Determinants of Internal Audit Function Quality: An International Study. In: British Accounting and Finance Association (BAFA) 2014 Conference.
- JIANG, L., ANDRÉ, P. and RICHARD, C. (2014). Determinants of Internal Audit Function Quality: An International Study. In: Canadian Academic Accounting Association (CAAA) 2014 Conference.
- LAMBERT, E., MEUWISSEN, R., RICHARD, C. and VANSTRAELEN, A. (2014). The Value of Auditing for CFOs, Internal Auditors and Audit Committees: Creation and Co-Creation. In: 5th Workshop on Audit Quality.
- RICHARD, C. (2013). Finance: The Discreet Regulator. In: 2013 SASE Annual Meeting.
- RICHARD, C. (2013). The Value of Auditing, an Explanatory Approach. In: 2013 Workshop en Audit.
- NIKITIN, M. and RICHARD, C. (2012). Comptabilité, Société, Politique - Mélanges en l'honneur du Professeur Bernard Colasse. In: 33ème Congrès de l'Association Francophone de Comptabilité 2012.
- JENY, A. and RICHARD, C. (2012). Constructing Market as an Answer to a Regulatory Accounting Vacuum: The Case of Public Private Partnership (PPP) Contracts. In: 2012 Alternative Accounts Conference.

JENY, A. and RICHARD, C. (2011). Constructing a Market as an Answer to a Regulatory Accounting Vacuum: The Case of Public Private Partnership (PPP) Contracts. In: 32ème Congrès de l'AFC.

LAZEGA, E., JENY, A., PENALVA-ICHER, E. and RICHARD, C. (2011). Do Public Authorities Learn from Business Practices? The Case of French Public-Private Partnerships. In: 6th OS Summer Workshop.

RICHARD, C. (2010). The Social Construction of the Audit Expectation Gap: The Market of Excuses. In: 3rd Workshop on Audit Quality.

### Working Papers

COMYN-WATTIAU, I., BOUZEGHOUB, M. and RICHARD, C. (1987). *Conception de bases de données : état de l'art*. ESSEC Business School.

### Book reviews

RICHARD, C. and POWER, M. (2005). *La société de l'audit - L'obsession du contrôle*. La Découverte.

### Press

RICHARD, C. 2020. *William Saurin : les mauvais comptes de Mamie Cassoulet*. November.

RICHARD, C. 2002. *Auditeur, audité : le lien social plus fort que les techniques comptables*. October.

RICHARD, C. and GOMEZ, M.L. (2021). *Ecoles de commerce : l'agilité bricoleuse des professeurs*. *Les Echos - Le Cercle*.

RICHARD, C., JENY, A. and RAMIREZ, C. (2020). *Face à la vague de faillites, le rôle essentiel du commissaire aux comptes*. *The Conversation*.

BOUTHINON-DUMAS, H. and RICHARD, C. (2018). *Non-publication de ses comptes : quelles responsabilités pour l'entreprise ?* *Les Echos*.

RICHARD, C. (2001). *La compétence relationnelle de l'auditeur : du partage du savoir explicite et tacite*. *Les Cahiers de l'Audit*, pp. 44-48.

## OTHER RESEARCH ACTIVITIES

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### Associate Editor

2014 - 2017 Accounting in Europe

2012 - 2014 Auditing, A Journal of Practice and Theory

### Editorial Board Membership

2021 - 2024 Accounting Auditing Control

2018 - 2022 Accounting in Europe

2018 - 2021 Audit Comptabilité Contrôle : Recherches Appliquées

### Ad-hoc reviewer for :

Accounting and Business Research, Accounting Auditing Control, Accounting Forum, Accounting, Auditing & Accountability Journal, Accounting, Organizations and Society, Critical Perspectives on Accounting, European Accounting Review, International Journal of Auditing, Journal of Business Ethics, Management, Revue Française de Gestion

## Organisation of a conference

- 2013 Organizer of a round table about the Future of Audit, ESSEC La Défense, with Deloitte, KPMG, PWC, Grant Thornton, SPICOFI, Ledouble, CNCC and H3C
- 2010 Supervisor of the Journée AFC de formation à la méthode de recherche par l'étude de cas, (speakers: C. Chapman, M.-L. Gomez, P. Lorino & A. Metiu).
- 2001 - 2003 Co-organizer (with F. Panozzo, Université de Venise, and L. Van Lent, Université de Tilburg) of the Euroconference Financial Reporting and Regulatory Practices in Europe (FIRRE), sponsored by the EIASM and the European Commission

## Affiliations

- 2021 - 2024 President of the French Accounting Association (AFC)
- Since 2020 Vice-President At-Large of the International Association for Accounting Education & Research (IAAER)
- 2019 - 2021 Vice-President of the French Accounting Association (AFC)
- 2014 - 2019 National Representative for the European Accounting Association (EAA) Board
- Since 2008 Member of the Scientific Committee of the European Auditing Research Network (EARNet)
- 2007 - 2011 Member of the board of directors of the Association Francophone de Comptabilité (AFC)
- Since 2001 Member of the Société Française de Management (SFM)
- Since 1998 Member of the European Accounting Association (EAA)
- Since 1996 Member of the French Accounting Association (AFC)

## PhD Supervision

- 2020 C. BLUNTZ (Paris-Dauphine, PSL University), Thesis jury member
- 2020 G. HOTTEGINDRE (Université Côte d'Azur), Thesis jury president
- 2019 Nhung HOANG THI HONG (ESSEC Business School), Thesis co-director, First Placement: Assistant Professor - SKEMA Business School
- 2017 Damien LAMBERT (ESSEC Business School), Thesis co-director, First Placement: Assistant Professor - Monash University
- 2015 Like JIANG (ESSEC Business School), Thesis co-director, First Placement: Senior Lecturer - University of Melbourne
- 2015 H. KOHLER (IAE Paris - Sorbonne Business School), Thesis jury president
- 2015 S. KRISHNAN (Alliance Manchester Business School), Thesis referee
- 2014 Lisa KARASIEWICZ BAUDOT (ESSEC Business School), Thesis co-director, First Placement: Assistant Professor - Kenneth G. Dixon School of Accounting, University of Central Florida
- 2014 C. GARNIER (HEC Paris), Thesis jury member

- 2013 M. HAZGUI (IAE Paris - Sorbonne Business School), Thesis jury president
- 2013 I. JEDIDI (Paris-Dauphine, PSL University), Thesis co-director, First Placement: maître de conférences à l'IAE de Lille (Université Lille 1, France).
- 2012 C. FOURNES-DATTIN (Université de Nantes), Thesis jury member
- 2011 T. COMPERNOLLE (Paris-Dauphine, PSL University), Thesis co-director, First Placement: professeure adjointe à l'Université Laval (Québec, Canada)
- 2010 O. DE LAGARDE (Paris-Dauphine, PSL University), Thesis jury member
- 2009 G. GARMILIS (Paris-Dauphine, PSL University), Thesis jury member

### Other research activities

- Since 2008 Member of the Scientific Committee of the Annual Conference of the European Accounting Association (EAA), Auditing and Corporate Governance area
- Since 2008 Member of the Scientific Committee of the Conferences of the European Auditing Research Network (EARNet)
- Since 2002 Member of the Scientific Committee of the annual congress of the French Accounting Association (AFC)
- 2007 - 2011 Member of the ANR Program "Firms and forms of economic organization - The social construction of interfaces: the case of emerging financial activities

## PROFESSIONAL ACTIVITIES

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### Consulting

- 2013 - 2015 ICAS/FRC Research Funding Opportunity, with Aston Business School and Manchester Business School: The Skills and Competency Requirements of Auditors in Today's Complex Global Business Environment
- 2009 - 2010 Standards Working Group (SWG) of the Global Public Policy Committee (GPPC), with Maastricht University: enquête sur la valeur de l'audit en Europe
- 2009 - 2010 Institut Français de l'Audit et du Contrôle Interne (IFACI), with P. André and A. Cazavan-Jeny : enquête sur les pratiques de l'audit et du contrôle interne en France en 2009

### Other professional activities

- 2020 - 2021 Member of the Reference Group on Less Complex Entities (LCEs) of the International Auditing and Assurance Standards Board (IAASB)
- 2020 - Present Member of the group of experts of the Haut Conseil au Commissariat aux Comptes (H3C) on the reform of auditors' activity controls
- 2014 - 2016 Member of the ESMA Securities and Markets Stakeholder Group
- 2013 - 2016 Member of the Academic Working Group of the Compagnie Nationale des Commissaires aux Comptes (CNCC)

## SERVICE

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- Since 2020 Member of the MiM Educational Committee, ESSEC Business School, France
- 2008 - 2016 Coordinator of the "Accounting & Auditing" Concentration of the PhD program, ESSEC Business School, France