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| ***Individual information (CV) V. January 2014*** |
| Name and academic title | **Dr. Corinne Bessieux-Ollier** |
| Professor of  | Accounting |
| Grade held in the institution | Associate Professor |
| Field of expertise | Accounting |
| Teaching department | Law, Accounting, Finance |
| Function/mission held in the institution |  |
| Mail, tel., fax | Email: c.bessieux@supco-montpellier.frTel.: +33 (0)467102875Fax: +33 (0)4 67451356 |
| ***1. Education & diploma***  |
| Year & Diploma  | **2002:** Doctorate (University of Geneva, Switzerland and University Paris IX Dauphine, France)**2006:** Diploma of the International Teachers Program (IMD, Switzerland)**1995:** Master in Management Science (IAE of Lyon) |
| Bio  | **Dr. Corinne Bessieux-Ollier,** Associate Professor in Accounting, started to work at GSCM in November 2002. Her research concerns International Accounting (harmonization process and IFRS) and valuation and disclosure on intangible assets. During these last five years, she taught the courses of Financial Accounting and International Accounting. In 2010, she organized a national workshop on the theme of accounting (‘*Le capital immatériel: état des lieux et perspectives*’). Her research is published in major French journals such as *Revue Française de Gestion* and *Comptabilité Contrôle Audit*. |
| ***2. Professional experience*** |
| Date & position held | **1996-2002:** Research and teaching assistant, HEC – University of Geneva, Switzerland**1995-1996:** Teaching assistant – EM Lyon, France |
| ***3. IC: discipline based scholarship*** |
| **3.1 Publications**  |
| Journal articles (PRJ)**[5]** | Bessieux-Ollier C., Walliser E. 2012. The mandatory adoption of IFRS on intangibles: upheaval or inertia? The case of France, ***International Journal of Accounting, Auditing and Performance Evaluation****,* 8 (1) Bessieux-Ollier C. & Walliser E. 2010. Le capital immatériel: état des lieux et perspectives. ***Revue Française de Gestion***, 36(207).Bessieux-Ollier C., Chavent M., Kuentz V. & Walliser E. 2010. L’adoption en France des normes IFRS relatives aux incorporels: bouleversement des pratiques ou inertie? ***Revue Française de Gestion***, 36(207).Bessieux-Ollier C. & Walliser E. 2007. La transition et le bilan de la première application en France des normes IFRS: le cas des incorporels. ***Comptabilité Contrôle Audit,*** 13(2): 219-245.Bessieux-Ollier C. 2006. Les pratiques d’évaluation et de publication des entreprises françaises, allemandes et américaines: le cas des éléments incorporels. ***Comptabilité Contrôle Audit***, 12(2): 167-189.Bessieux-Ollier C., Lacroix M. & Walliser E. 2006. Le capital humain: approche comptable versus approche managériale. ***Revue Internationale sur le Travail et la Société,*** 4(2): 25-57. |
| Books | Walliser E. et Bessieux-Ollier C., 2011. **Le capital immatériel de l’entreprise : un défi pour les comptables et les managers**, Editions EMS, Management et Société, 174 pages. |
| Book chapters |  |
| Editorials |  |
| Book reviews |  |
| **3.2 Other written contributions** |
| HDR Thesis |  |
| PhD Thesis**[1]** | Bessieux-Ollier C. 2002. ***Les déterminants culturels des choix comptables : le cas des éléments incorporels.*** University of Geneva (HEC), Switzerland and University Paris IX Dauphine, France. |
| Master Thesis |  |
| Conference papers**[16]** | Bessieux-Ollier C., Walliser E. 2012. Why firms listed on an unregulated financial market comply voluntarily with IFRS: An empirical analysis with French data, ***American Accounting Association Congress (AAA)***, August 4-8, Washington, USA. [Proceedings].Bessieux-Ollier C., Walliser E. 2012. Why firms listed on an unregulated financial market comply voluntarily with IFRS: An empirical analysis with French data, ***Congrès International de Gouvernance (CIG))***, May 24-25, Lyon, France. [Proceedings].Bessieux-Ollier C., Walliser E. 2012. Les déterminants de l’adoption volontaire des IFRS : le cas des entreprises françaises cotées sur un marché financier non réglementé, ***33ème Congrès de l’Association Francophone de Comptabilité (AFC)***, May 21-23, Grenoble, France. [Proceedings]. Bessieux-Ollier C., Walliser E. 2012. Why firms listed on an unregulated financial market comply voluntarily with IFRS: An empirical analysis with French data, ***European Accounting Association Congress (EAA)***, May 9-11, Ljubljana, Slovenia. [Proceedings].Bessieux-Ollier C. & Walliser E. 2010. Capital immatériel: état des lieux et perspectives. ***Journée de Recherche sur le Capital Immatériel***, June 18, Montpellier, France. [Proceedings]. Bessieux-Ollier & C. & Walliser E. 2010. L’évolution de la recherche comptable sur le capital immatériel: une analyse scientométrique sur la période 1926-2008. ***31ème Congrès de l’Association Francophone de Comptabilité (AFC)***, May 10-12, Nice, France. [Proceedings]. Bessieux-Ollier C. & Walliser E. 2009. The effects of adopting mandatory IFRS on intangibles: French evidence. ***American Accounting Association Congress (AAA)***, August 1-5, New York, USA. [Proceedings].Bessieux-Ollier C., Chavent M., Kuentz V. & Walliser E. 2009. Les effets de l’adoption obligatoire des normes IFRS sur les incorporels: le cas de la France, ***Congrès de l’Association Francophone de Comptabilité (AFC)***, Mai 28-29, Strasbourg, France. [Proceedings].Bessieux-Ollier C. & Walliser E. 2009. The effects of adopting mandatory IFRS on intangible assets: the case of France. ***European Accounting Association Congress (EAA)***, May 12-15, Tampere, Finland. [Proceedings].Bessieux-Ollier C., Lacroix M. & Walliser E. 2006. La publication volontaire d’informations relatives au capital humain. ***Congrès des IAE***, April 3-4, Montpellier, France. [Proceedings].Bessieux-Ollier C., Lacroix M. & Walliser E. 2006. Le capital humain, capital intellectuel stratégique de la firme: le paradoxe de sa négation en tant qu’actif bilantiel. ***Congrès des IAE***, April 3-4, Montpellier. [Proceedings].Bessieux-Ollier C., Lacroix M. & Walliser E. 2006. Capital humain : mesure, management et reporting - Un état des lieux sur le plan théorique et pratique. *Congrès de l’Association Francophone de Comptabilité (AFC)*, May 11-12, Tunis, Tunisia. [Proceedings].Bessieux-Ollier C. 2005. Individualisme et choix comptables : le cas des incorporels. ***International Research Conference for Accounting Educators (IAAER)***, September 29-30, Bordeaux, France. [Proceedings].Bessieux-Ollier C. 2005. Capital humain, capital intellectuel : les enjeux de la mesure. ***International Research Conference for Accounting Educators (IAAER)***, September 29-30, Bordeaux, France. [Proceedings].Bessieux-Ollier C. 2005. Le capital humain : approche comptable versus approche managériale. ***Congrès de l’Association Internationale de Recherche sur le Travail et l’0rganisation (AIRTO)***, June 15-16, Montpellier, France.Bessieux-Ollier C. 2005. Changes in the cultural and economic determinants of accounting choices between 1998 and 2002: the case of intangibles. ***European Accounting Association Congress (EAA)***, May 18-20, Gothenburg, Sweden. [Proceedings].Bessieux-Ollier C. 2005. Evolution des déterminants culturels et économiques des choix comptables des entreprises de 1998 à 2002 : le cas des éléments incorporels. ***Congrès de l’Association Francophone de Comptabilité (AFC)***, May 11-13, Lille, France & ***Colloque international sur le gouvernement d’entreprise***, May 9-10, Mons, Belgium. [Proceedings].Bessieux-Ollier C. 2004. The influence of the accounting standards on the accounting and disclosure choices of French, German and Swiss firms: the case of intangibles. ***European Accounting Association Congress (EAA)***, April 1-2, Prague, Czech Republic. [Proceedings].Bessieux-Ollier C. 2004. L’influence des normes comptables sur les pratiques d’évaluation des entreprises françaises, allemandes et suisses : le cas des éléments incorporels. ***Congrès de l’Association Francophone de Comptabilité (AFC)***, May 12-14, Orléans, France. [Proceedings].Bessieux-Ollier C. 2003. Les pratiques d’évaluation et de publication des entreprises françaises, allemandes et américaines : le cas des éléments incorporels. ***Congrès de l’Association Francophone de Comptabilité (AFC)***, May 22-23, Louvain-la-Neuve, Belgium. [Proceedings].Bessieux-Ollier C. 2003. The cultural determinants of accounting choices: the case of intangibles. ***European Accounting Association Congress (EAA)***, April 2-4, Sevilla, Spain. [Proceedings]. |
| **3.3 Research activities** |
| Supervision of doctoral research |  |
| Participating in PhD committees |  |
| Journal reviewing**[10]** | **Organizer of special issues:** **2010:** *Revue Française de Gestion,* 36 (207)*.* Special issue on ‘Capital immatériel: identification, mesure et pilotage’ together with Walliser E. **Journal reviewing:****2010:** *Revue Française de Gestion* (7 papers for the special issue on ‘Capital immatériel: identification, mesure et pilotage’). **2010:** *Comptabilité Contrôle Audit* (1 paper)**2009:** *Management International* (1 paper) |
| Organizer of conferences & workshops**[2]** | **2011: *French Accounting Association congress*,** May 9-11, Montpellier, France (Organization of the doctoral colloquium, reviewer and member of the Scientific Committee).**2010:** Workshop: ***Le capital immatériel - état des lieux et perspectives*.** June 18, Montpellier, France. (Organizer, reviewer and member of the Scientific Committee).**2007: *European Financial Reporting Research Group: Accounting in Europe.*** 3rd Annual Workshop, September 12-13, ESSEC, Paris, France (Reviewer and member of the Scientific Committee). |
| Participating in the organization of conferences & workshops **[2]** | **2010:** Bessieux-Ollier C. Capital immatériel: état des lieux et perspectives. ***Journée de Recherche sur le Capital Immatériel***, June 18, Montpellier, France. (Introductory speech together with Walliser E).**2006: *CLADEA conference*.** September 10-13, GSCM -Montpellier Business School, Montpellier, (Reviewer). |
| *Session chair in major conferences, keynote speaker, invited speaker, discussant, organizer of round tables & symposia***[2]** | **2012:** ***33ème Congrès de l’Association Francophone de Comptabilité (AFC)***, May 21-23, Grenoble, France. (Session chair).**2011:** ***32ème Congrès de l’Association Francophone de Comptabilité (AFC)***, May 9-11, Montpellier, France. (Session chair).**2007: *European Financial Reporting Research group: Accounting in Europe.*** 3rd Annual Workshop, September 12-13, ESSEC, Paris, France (Session chair).**2005: *International Research Conference for Accounting Educators* (IAAER)**. September 29-30, Bordeaux, France (Session chair). |
| Research grants & awards |  |
| Other *(Working Papers, Research Seminars, Editorial board member of journals, administrative/executive board member of research associations/institutes)* | **CALL FOR PAPERS in Management International, Spring 2014****A MULTIDISCIPLINARY APPROACH TO INTANGIBLE CAPITAL: TOWARDS NEW PERSPECTIVES?**With Alain Schatt, University of Neuchâtel (Switzerland), Elisabeth Walliser, University of Montpellier 1 (France) and Daniel Zéghal, University of Ottawa (Canada) |
| **3.4 Other activities or contributions** |
| Other activities non defined above **[1]** | Regular attending of the monthly ***GSCM research center faculty workshops.******2011, June:*** Invitation at EM Grenoble (Management School) to present a research in a research workshop: “**Why firms listed on a non-regulated financial market comply voluntary with IAS/IFRS: an empirical analysis with French data”** |
| ***4. IC: Learning & Pedagogical Scholarship*** |
| **4.1 Publications** |
| Journal articles (PRJ) |  |
| Professional/Trade Journals |  |
| Books (Monographs & Textbooks) |  |
| Book chapters**[2]** | Bessieux-Ollier C. 2013. Les innovations en comptabilité.in A. Jaouen & F. Le Roy (Eds), **L’innovation managériale**, 11-33. Paris, Dunod.Bessieux-Ollier C. 2010. Current assets.in Missonier-Piera F. & Dick W. (Eds), **Financial Reporting under IFRS: A Topic Based Approach,** 65-96, Ed. Wiley.Bessieux-Ollier C. 2009. Les actifs courants.in Missonier-Piera F. & Dick W. (Eds), ***Comptabilité financière en IFRS:*** 67-99, Paris, Pearson Education, 2d edition.Bessieux-Ollier C. 2006. Les actifs courants.In F. Missonier-Piera F. & W. Dick (Eds), ***Comptabilité financière en IFRS:*** 67-99, Paris, Pearson Education. |
| **4.2 Other written contributions** |
| Cases |  |
| Conference papers |  |
| **4.3 Learning & pédagogical activities** |
| Organizer of conferences & workshops |  |
| Participating in the organization of conferences & workshops  |  |
| Faculty workshop |  |
| Other *(Working Papers, Seminars, Editorial board member of journals, administrative/executive board member of pedagogical or teaching associations/institutes, supervision of Master or MBA thesis, presentations with pedagogical content for students or faculty)* **[12]** | **2003-2008:** Supervision of 12 master degree theses each year in the field of Controlling, International Accounting, and Financial Accounting. |
| **4.4 Other activities or contributions** |
| Other activities non defined above  |  |
| ***5. IC: Contributions to Practice*** |
| **5.1 Publications** |
| Journal articles (PRJ) |  |
| Professional/Trade Journals | Bessieux-Ollier C., Walliser E. 2010. Actifs incorporels et comptabilité. ***Revue Française de Comptabilité****,* 438, Novembre : 40-42. |
| Books (Monographs & Textbooks) |  |
| Book chapters |  |
| **5.2 Other written contributions** |
| Conference papers |  |
| Technical or Consultancy reports**[1]** | Bessieux-Ollier C. 2000. ***Accounting by small and medium-sized enterprises***, Contribution for the Report for United Nations Conference on Trade and Development, Geneva, Switzerland. |
| **5.3 Activities related to practice** |
| Consulting  |  |
| Organizer of conferences & workshops |  |
| Participating in the organization of conferences & workshops  |  |
| Faculty workshop**[1]** | **Participation at professional development faculty workshops:** **2009:** Schoettl J.-M. (Organizer), Valorisation de la recherche auprès des entreprises (Valorization of research for practice). ***GSCM faculty workshop,*** February 29, Montpellier. |
| *Working Papers, Seminars, Editorial board member of journals, administrative/executive board member of professional or practice oriented associations/institutes, media reports, TV columns & reports, TV interviews, Radio interviews, interviews in daily/weekly magazines, short articles/columns in daily/weekly newspapers/magazines.* |  |
| **5.4 Other activities or contributions** |
| Other activities non defined above  |  |
| ***6. Teaching*** |
| Courses taught | **2004-2013:** Financial Accounting (Master L3), **2004-2013:** Financial Accounting (Master L3 APP), **2005-2013:** Financial Accounting in IFRS (ESC Graduate, MBA), **2007-2012:** International Accounting (Bachelor L2)**2003-2009:** International Accounting (Master L3),**2003-2008:** International Accounting (Master L3 APP),**2002-2011:** International Accounting (ESC Graduate),**2003-2011:** International Accounting (MBA)**2006-2007:** Financial Analysis (Master L3 and APP).**2002-2005:** Financial Accounting (Bachelor L1)**2002-2006:** Management Accounting (Master L3),**2002-2004:** Controlling (Bachelor L4) |
| ***7. Additional personal information*** |
| Language skills | French (native), English (basic) |
| Computer skills | Word, PowerPoint, Excel, SPSS, Sphinx Lexica. |
| Other |  |