BSB BURGUNDY SCHOOL OF BUSINESS | DIJON LYON PARIS

Sophie RAIMBAULT-JAUROU (Chartered Accountant)

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ASSOCIATE PROFESSOR
DEPARTMENT:
DIRECTOR OF ACCREDITATIONS
DISCIPLINARY TEAM: ACCOUNTING & LAW
RESEARCH AXIS: FINANCE-GOVERNANCE-CSR

EDUCATION AND DEGREES

- 1996 Diplôme d'Expertise Comptable , France
- 1985 Master en sciences de Gestion , France

WORK EXPERIENCE

PROFESSIONAL EXPERIENCE

- 1991 - 1996 Audit Manager (PriceWaterhouse)
- 1985 - 1991 Audit Junior and Audit Senior and supervisor (Ernst&Young)
- 1998 - ... Professor of analytical and financial accounting (Burgundy School of Business)

EXECUTIVE EDUCATION TEACHING

- 2011 - ... Coach for students in executive education for DSCG

OTHERS ACTIVITIES

- 2013 - 2015 Director of Studies, Master Grande Ecole (Burgundy School of Business, France)
- 2015 - 2020 Director of the Master Grande Ecole (Burgundy School of Business, Dijon, France)

TEACHING

DISCIPLINARY TEAM

- Accounting & Law

TEACHING LEVELS

- M Level

TEACHING LANGUAGES

- English

SCIENTIFIC ACTIVITIES

RESEARCH FOCUS

- Finance-Governance-CSR

RESEARCH INTERESTS

- Accounting - Law - Taxation (Audit): Multinational corporations

OTHER

- Member of a research team

INVOLVEMENT IN SCHOOL'S ACTIVITIES

- Supervision of professional theses
- Programme responsibility
- Organisation / participation in company events (career day, company forum)
- Participation in one or more programme committees
- Participation in one or more admissions boards (Chairperson of the Board or company representative during individual interviews, language tests or correction of examination papers)
- Participation in one or more scientific committees
- Participation in the Assurance of Learning AoL process to assess student competencies
- Participation in academic meetings
- Participation in meetings organised within a teaching department

INTELLECTUAL CONTRIBUTIONS

Articles in peer refereed journals

Barbe, O., Raimbault, S., Roussy, M., Internal audit: from effectiveness to organizational significance. *Managerial Auditing Journal*, 2020, 35,(2): 322-342. **CNRS 4, FNEGE 3, HCERES C**

Barbe, O., Raimbault, S., La justification des appréciations : quelle contribution au rapport d'audit sur les comptes consolidés des sociétés cotées françaises ?. *Revue française de gouvernance d'entreprise*, 2015,(15): 193-234.**AERES**

Allemand, I., Brullebaut, B., Raimbault, S., Exploring the role of board of directors in cooperatives: lessons for microfinance. *Strategic Change*, 2013, 22,(1-2): 79-93. **CNRS 3, FNEGE 3, AERES B**

Book chapters

Allemand, I., Brullebaut, B., Raimbault, S., Recommendations for boards of directors of investor owned firms from the cooperative model. Mazzarol, T., Reboud, S., Mamouni Limnios, E., Clark, D., *Research Handbook on Sustainable Co-operative Enterprises: Case Studies of Organisational Resilience in the Co-operative Business Model*, Cheltenham: Edward Elgar Publishing, 2014, 206-220.

Papers in Academic Conferences

Barbe, O., Raimbault, S., La justification des appréciations améliore-t-elle la valeur informative du rapport d'audit ?. *13ème Conférence Internationale de Gouvernance*, May 19th-20th 2014, Dijon, France.

Barbe, O., Raimbault, S., La justification des appréciations améliore-t-elle la valeur informative du rapport d'audit ?. *35ème congrès de l'AFC*, May 27th-28th 2014, Lille, France.

Barbe, O., Raimbault, S., La justification des appréciations améliore-t-elle la valeur informative du rapport d'audit ?. *Workshop Audit*, April 4th 2014, Paris, France.

Barbe, O., Raimbault, S., Improving audit report information value : evidence from auditor's assessment justification based on the French experience. *Joint annual conference of British Accounting and Finance Association (BAFA) Northern Area Group and*, September 9th-10th 2013, Nottingham, United Kingdom.

Barbe, O., Raimbault, S., La justification des appréciations : quelle contribution au rapport d'audit sur les comptes consolidés des sociétés cotées françaises?. *12e Conférence Internationale de Gouvernance (CIG)*, May 2nd-3rd 2013, Nantes, France.

Barbe, O., Raimbault, S., La justification des appréciations : quelle contribution au rapport d'audit sur les comptes consolidés des sociétés cotées françaises?. *Workshop audit*, March 22nd 2013, Poitiers, France.

Barbe, O., Raimbault, S., The justification of the auditor's assessment: Which contribution to the audit report on consolidated statements of French listed companies?. *4th Joint Research Conference*, June 24th 2013, Dijon, France.

Allemand, I., Brullebaut, B., Raimbault, S., Ethical committees of board of directors and decision-making: the case of French listed companies of SBF 120. *3rd Joint Research Conference*, May 30th 2012, Oxford, United Kingdom.

Allemand, I., Brullebaut, B., Raimbault, S., Ethics of Directors and Issues Adressed by the Board. *4th World Business Ethics Forum*, December 16th-18th 2012, Hong Kong, China.

Allemand, I., Brullebaut, B., Raimbault, S., Éthique, comité spécialisé du conseil d'administration et prise de décision : le cas des entreprises du SBF120. *11e conférence internationale de Gouvernance (CIG)*, May 24th-25th 2012, Lyon, France.

Allemand, I., Raimbault, S., Les associations techniques de commissaires aux comptes, entre réseau et indépendance. *10e conférence internationale de Gouvernance (CIG)*, May 30th-31st 2011, Montréal, Canada.

Ashta, A., Raimbault, S., Business Perceptions of the new French regime on Auto-Entrepreneurship : a risk-taking step back from socialism. *1st Joint Research Conference*, May 26th 2010, Oxford, United Kingdom.

Plusquellec, C., Raimbault, S., Development of new auditing networks and the auditor's independence: French technical associations in question. *22nd Asian Pacific Conference on International Accounting Issues*, November 7th-10th 2010, Brisbane, Australia.

Raimbault, S., Ashta, A., Business perceptions of the new French regime on Auto-entrepreneurship: a risk-taking step back from socialism. *21st Asian Pacific Conference on International Accounting Issues*, November 22nd-25th 2009, Las Vegas, United States.

Working papers

Allemand, I., Brullebaut, B., Raimbault, S., Recommendations for board of directors from the co-operative model. *Cahiers du CEREN*, 2012, 41: 5-16.

Papers/digital media in professional journals

Barbe, O., Raimbault, S., La justification des appréciations dans le rapport d'audit : d'une exception française à une pratique internationale ?. *Revue Française de Comptabilité*, 2014(472): 30-35.

Press tribunes

Allemand, I., Brullebaut, B., Raimbault, S., Représentation des femmes dans les conseils d'administration : le quota de 20% en 2014 de la loi Copé-Zimmermann est atteint. *Journal des Grandes Ecoles et des Universités*, June 11th 2014,journaldesgrandesecoles.com

Research seminars

Allemand, I., Brullebaut, B., Raimbault, S., Conseils d'administration des organisations coopératives, *Séminaire du CEREN*, April 29th 2013, Dijon, France.

Professionnal conferences

Raimbault, S., 1er Workshop Audit. *1er Workshop Audit*, March 29th 2012, Ecully, France.