Curriculum Vitae

Mélanie Roussy, Ph.D. ; MBA ; CPA, CA
Professor

School of Accountancy / École de comptabilité
FSA ULaval (Faculté des sciences de l’administration)
Université Laval
Pavillon Palasis Prince, bureau 2648
Québec, Canada
G1K 7P4
Tél. : (418) 656-2131 poste 403829
Courriel : melanie.roussy@fsa.ulaval.ca
EDUCATION

Phisophical Doctor (Ph.D.) – Major in internal audit and governance
HEC Montréal 2011

Dissertation: Roles’ typologie and role conflict coping strategies
of internal auditors in the context of Quebec’s public administration
(In French: Une typologie de rôles et de stratégies de gestion de
rôles conflictuels: l’auditeur interne dans un contexte
d’organisations gouvernementales québécoises)

Master of business administration (MBA) – Major in accounting
expertise and management accounting
Université Laval 2003

Bachelor’s degree in business administration – Major in accounting
Université Laval 1998

PROFESSIONAL AFFILIATIONS

Member of the Ordre des comptables professionnels agréés du Québec (CPA, CA since 2001)
Member of the Institute of internal auditors (IIA) (since 2002)
Member of the Canadian Academic Accounting Association (CAAA) (since 2004)

ACADEMIC EMPLOYMENT HISTORY

Université Laval
Full professor (2017 - …)
Associate professor (2013 - 2017)
Assistant professor (2004 - 2013)
Lecturer (2002-2004)
RESEARCH ACTIVITIES

Research interests
- Governance:
  - Internal audit;
  - Audit committee;
  - Governance committee;
  - Coordination between governance mechanisms.

Publications
Research articles published in peer-reviewed journals


Other publications
Working papers and research projects


Papers presented in academic conferences (since 2008)


Roussy, M. (2014). Welcome to the day to day of internal auditors: How do they cope with conflicts? Critical Perspectives on Accounting Conference (Toronto, Canada).


**Research grants (five last years)**

<table>
<thead>
<tr>
<th>Research team (*principal researcher)</th>
<th>Project title</th>
<th>Year</th>
<th>Amount (Cdn $)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sylvie Héroux* Mélanie Roussy</td>
<td>Roussy, M. et S. Héroux (2016) Corporate Governance Requirements : Have they given rise to a Red tape era?</td>
<td>2016</td>
<td>5 000</td>
</tr>
</tbody>
</table>
Reviewing activities for academic journals

**Editorial board member of :**

**Ad hoc reviewer for :**
- Auditing : A Journal of Practice and Theory
- Accounting, Auditing and Accountability Journal
- Comptabilité Contrôle audit
- Contemporary Accounting Research
- Critical Perspectives on Accounting
- Journal of Business Ethics
- Managerial Auditing Journal
- International Journal of Auditing

**Involvement in the organization of research conferences and seminars**


**TEACHING ACTIVITIES**

*Collège des administrateurs de société*
Professional training of board members about internal audit and its relation with the audit committee (since 2015)
École de comptabilité - FSA ULaval

Academic leadership

Academic leader of the Internal audit, control and risk management post graduated training (since 2012)
Co-chair of the Audit teaching coordination committee of the School of accountancy (since 2015)

Recent teaching activities

- Governance, Risk Management and Control (under-graduated)
- Research seminar in accounting – sociological perspective (Ph.D.);
- Internal audit research seminar (Ph.D);
- Internal audit (Master);
- Accounting seminar and critical thinking (under-graduated)

Involvement with Gratuated Students

<table>
<thead>
<tr>
<th>Name</th>
<th>Program</th>
<th>Title of research project (in French)</th>
<th>Role</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jérôme Bouchard</td>
<td>Ph.D.</td>
<td>The whistleblowing process after the alert (Les processus d’alerte éthique après l’alerte)</td>
<td>Supervisor</td>
<td>September 2014 to …</td>
</tr>
<tr>
<td>Samia Jolin-Dahel</td>
<td>Ph.D.</td>
<td>The teaching of moral and critical thinking and its impact on the judgment and decision making of professional accountants (L’enseignement de l’expertise comptable et son impact sur le jugement et la prise de décision des professionnels en exercice)</td>
<td>Supervisor</td>
<td>September 2016 to …</td>
</tr>
<tr>
<td>Vincent Bal Gagnon</td>
<td>Ph.D.</td>
<td>The internal audit in a Governance context (L’audit interne en contexte de gouvernance)</td>
<td>Supervisor</td>
<td>January 2017 to …</td>
</tr>
<tr>
<td>2e cycle</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Alexandre Perron</td>
<td>MBA</td>
<td>New Perspectives in Internal Audit Research: A Structured Literature Review.</td>
<td>Supervisor 2015-2017</td>
<td></td>
</tr>
<tr>
<td>Agathe Oeugatogo</td>
<td>MBA</td>
<td>The internal audit in Burkina-Faso (L’audit interne au Burkina-Faso)</td>
<td>Supervisor 2012 - 2015</td>
<td></td>
</tr>
<tr>
<td>Marc-André Gauvin</td>
<td>MBA</td>
<td>Perception of internal audit quality by organizational stakeholders (Perception de la qualité de l’audit interne par les parties prenantes de l’organisation)</td>
<td>Supervisor 2012 – 2014</td>
<td></td>
</tr>
<tr>
<td>Kais Yousfi</td>
<td>MBA</td>
<td>Internal audit function independence : the complexity of the hierarchical relationships (Indépendance de la fonction d'audit interne: Le double rattachement hiérarchique comme solution. Évaluation et analyse critique.)</td>
<td>Supervisor 2012 – 2014</td>
<td></td>
</tr>
<tr>
<td>Laurent Lebrun-Verge</td>
<td>MBA</td>
<td>Audit view by Aristotle’s philosophy (Audit et philosophie aristotélicienne : essai)</td>
<td>Supervisor 2013 - 2014</td>
<td></td>
</tr>
</tbody>
</table>

Administrative services
- Academic leader of the Internal audit, control and risk management program (since 2012);
- Co-chair of the Audit teaching coordination committee of the School of accountancy (since 2015)
- Member of the Bachelor and Master degree programs in accounting’s re-evaluation committee (2013-2014 and 2016-2017);
- Business administration Faculty of Université Laval’s board member (since 2015);

Academic Awards

Research
Université Laval Business administration Faculty’s « Médaille de la recherche » for the excellence of my research publications (2017)

Teaching
Community Services


Professional practice experience as CPA, CA

**Ministère de l’Éducation du Québec** 2002-2003
- Internal auditor

**Ernst & Young** 2000 - 2002
- External auditor (senior)

**Deloitte & Touche** 1998 - 2000
- Junior auditor