# CURRICULUM VITAE

## Identification

**Name:** Courteau

**First name:** Lucie

**Office address:** School of Economics and Management
Free University of Bozen/Bolzano
Piazza Università 1
I 39100, Bolzano
Italy

## Education

1992 Ph.D., Accounting, University of British Columbia, Canada.

Dissertation completed under Professor G. A. Feltham: "A Two-Period Model of Signaling with Ownership Retention".

1981 Licence, Accounting, Université Laval, Canada.

1980 B.Comm., Université Laval.

## Work Experience

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|---|---|
| 2011 - | Full professor, Free University of Bozen/Bolzano |
| 2003 - 2010 | Associate professor, Free University of Bozen/Bolzano |
| 2001 - 2003 | Associate professor, Eastern Mediterranean University |
| 2001 - 2003 | Associate professor, Université Laval |
| 1996 - 2001 | Assistant professor, Université Laval |
| 1990 - 1996 | Assistant professor, University of Ottawa. |
| 1988 - 1990 | Assistant professor, Université Laval. |
| 1980 - 1984 | Junior auditor, Coopers & Lybrand and Samson Bélair, Québec. |

## Publications

*Book*

Courteau, L. *Valore d' impresa e valori di bilancio. Modelli di valutazione per gli investitori azionari*, Milano, FrancoAngeli, 2008, 148p.

*Refereed Journal Articles*

Bédard, J., D. Coulombe and L. Courteau. "Audit Committee, Accuracy of Management Earnings Forecasts and the underpricing of IPOS" *Corporate Governance: An International Review* 16 (November 2008), p. 519–535. DOI: 10.1111/j.1467-8683.2008.00708.x

Courteau, L., J. Kao, T. O'Keefe and G. Richardson, "Relative Accuracy and Predictive Ability of Direct Valuation Methods, Price to Aggregate Earnings Method and a Hybrid Approach". *Accounting and Finance* 46 (December 2006), p.553-575. DOI: 10.1111/j.1467-629X.2006.00183.x

Bédard, J., S. Marakchi-Chtourou and L. Courteau, "The Effect of Audit Committee Expertise, Independence, and Activity on Aggressive Earnings Management". *Auditing: A Journal of Practice and Theory* 23 (September 2004), p. 13–35.

Courteau, L., J. Kao and G. Richardson, "The Equivalence of Dividend, Cash Flows and Residual Earnings Approaches to Equity Valuation Employing Ideal Terminal Value Expressions". *Contemporary Accounting Research* 18 (2001), p. 625–661.

Bédard, J., D. Coulombe and L. Courteau. "Demand and Supply of auditing in IPOs: An Empirical Analysis of the Québec Market", *International Journal of Auditing* 4 (2000), p. 227–245.

Courteau, L. and D. Zéghal. "Timeliness of Annual Reports: An International Comparison", *Accounting Enquiries* 9 (Fall/Winter 1999/2000), p. 47–100.

Courteau, L. and Rennie, M. "Book Review: First Accounting Course Forum" *Contemporary Accounting Research* 14 (1997), p.203–214.

Courteau, L. "Under-Diversification and Retention Commitments in IPOs" *Journal of Financial and Quantitative Analysis* 30 (1995), p.487–517.

**Work in progress**

Bédard, J. and L. Courteau, "Value and Costs of Auditor's Assurance: Evidence from the Review of Quarterly Financial Statements" Third round at *Contemporary Accounting Research.*

Bédard, J., D. Coulombe and L. Courteau, "An Empirical Analysis of the Issue, Accuracy and Credibility of Management Earnings Forecasts in IPO Prospectuses", Second round at *International Journal of Accounting.*

Courteau, L., J. Kao and Y. Tian, "The Impact of Earnings Management on the Performance of Earnings-Based Valuation Models." Second round at *Journal of Business Finance and Accounting*.

**Teaching interests**

Financial Accounting (introduction, intermediate and advanced), Market-based accounting research, Financial instruments.

**Research interests**

Firm valuation models, Earnings quality, Corporate governance, Analyst forecasts.