

PROFESSIONAL EXPERIENCE

Harman International Industries, Inc. - Paris, France

November 2007 – February 2009	Internal Audit Manager
March 2006 – November 2007	Deputy International Controller
June 2003 – March 2006	Senior Operations Auditor (Washington, DC)

Lafarge North America, Inc. - Washington, DC

June 2001 – June 2003	Senior Internal Auditor – Special Projects
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Ernst & Young LLP - Washington, DC

January 1998 – June 2001	Senior Auditor
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ACADEMIC AND PROFESSIONAL MEMBERSHIPS

Academic Organizations:

American Accounting Association – Auditing (2016), Public Interest (2014-2016)

Canadian Academic Accounting Association (2014 – 2016)

European Accounting Association (2012 – 2014)

European Group for Organization Studies (2012, 2015-2016)

Society for the Advancement of Socio-Economics (2016)

Professional Licenses Organizations:

Certified Public Accountant (CPA), States of Virginia (active) and Florida (inactive)

American Institute of Certified Public Accountants

Certified Internal Auditor (CIA), The Institute of Internal Auditors (active)

RESEARCH ACTIVITIES

Publications

Baudot, L., Roberts, R., and Wallace, D. (Forthcoming). An examination of the public and private interest rationales for the U.S. public accounting profession's political activity. *Journal of Business Ethics*.

Baudot, L., (2014). GAAP convergence or convergence GAP: Unfolding ten years of accounting change. *Accounting, Auditing & Accountability Journal* 27(6), 956-994.

Baudot, L. (2013). Review of: *The Politics of Accounting Regulation: Organizing Transnational Standard Setting in Financial Reporting*, by Sebastian Botzem]. (2013). *Journal of International Accounting Research* 12(1), 78-81.

Baudot, L. (2013). "Perspectives on the Role of and Need for Accounting Regulation" in van Mourik, C., Walton, P. (Eds), *The Routledge Companion to Accounting, Reporting, and Regulation*, Abingdon: Routledge, 207-227.

Papers Under Review

On commitment toward knowledge templates in global standard-setting: The case of the FASB-IASB revenue project.

The public accounting profession's engagement in accounting policy-making: Conceptualizing accounting complexity through Big 4 comment letters (with K. Demek and Z. Huang).

Critical regulation studies: A literature review (with K. Robson).

Working Papers

Archetypes and the accounting standard-setting cycle: revolution, evolution and devolution (sole authored).

The rhetoric of justification: The process of constructing what's "just" in accounting standard-setting (sole authored).

Revisiting the political economy of regulation: Locating a transparency initiative on the regulatory map (with D. Cooper).

(Co) constructing transparency: The role of professions and experts in transnational governance initiatives (with D. Cooper).

Other Works

Moo Chocolates (with L. Demers). Financial Accounting Case Study (with Teaching Notes), submitted to INSEAD in 2011.

Report on the EAA Doctoral Colloquium and 36th Annual Congress. *EAA Newsletter* Issue 02/2013.

HONORS AND RECOGNITIONS

2016 Laureate, PhD/Thesis Award, ESSEC Business School: ESSEC Foundation Awards.

2015 Honorable Mention, European Doctoral Association in Management and Business Administration Thesis Competition.

Dissertation highlighted in *Comptabilite Controle Audit (CCA): La revue de L'AFC (Accounting Auditing Control (AAC): Journal of the Association Francophone Comptabilite)* 21(2015/1), 145-155.

2013 Selected to represent the European Accounting Association at Doctoral Symposium, Accounting & Finance Association of Australia & New Zealand - Perth, Australia.

TEACHING EXPERIENCE

Numbers in parentheses are the median teaching effectiveness ratings over all semesters the course was taught, followed by the rating scale.

University of Central Florida Kenneth G. Dixon School of Accounting

August 2014 – present Advanced Auditing (4.3 where 5=highest and 0=lowest)

ESSEC Business School, Department of Accounting & Management Control

January 2012 – June 2014 Financial Accounting & Reporting (3.4 where 4=highest and 0=lowest)

April 2012 – June 2014 IFRS-Investor Relations (3.2 where 4=highest and 0=lowest)

INSEAD, Department of Accounting & Management Control

October 2011 – December 2011 Financial Accounting for MBAs (no ratings obtained)

INVITED LECTURES AND CONFERENCE PRESENTATIONS

Visiting Scholar Positions

2012 University of Alberta, Edmonton, Alberta Canada

Invited Research Workshops

2015 Research Seminar Series, Ivey Business School – London, Ontario, Canada.
On commitment toward knowledge templates in global standard-setting: The case of the FASB-IASB revenue project

2014 Research Seminar Series, Stockholm School of Economics - Stockholm, Sweden.
On commitment toward knowledge templates in global standard-setting: The case of the FASB-IASB revenue project

Research Conference Presentations

2016 American Accounting Association Annual Meeting, Public Interest Section.
New York, NY (*paper accepted*)
*The public accounting profession's engagement in accounting policy-making:
Conceptualizing accounting complexity through Big 4 comment letters*

2016 European Group for Organization Studies Annual Congress. Naples, Italy (*paper accepted*)
(Co) constructing transparency: The role of professions and experts in transnational governance initiatives

2016 Society for the Advancement of Socio-Economics Annual Conference. Berkeley, CA
(*paper accepted*).
Revisiting the political economy of regulation: Locating a transparency initiative on the regulatory map

- 2016 Alternative Accounts Annual Conference, Ottawa, Canada
Revisiting the political economy of regulation: Locating a transparency initiative on the regulatory map
- 2015 Alternative Accounts Annual Conference, Ottawa, Canada.
An examination of the public and private interest rationales for the U.S. public accounting profession's political activity
- 2015 American Accounting Association Mid-Year Meeting, Public Interest Section. Washington, DC
An examination of the public and private interest rationales for the U.S. public accounting profession's political activity
- 2014 American Accounting Association Annual Meeting, Public Interest Section. Atlanta, GA
On commitment toward knowledge templates in global standard-setting: The case of the FASB-IASB revenue project
- 2014 European Accounting Association Annual Congress. Tallin, Estonia
On commitment toward knowledge templates in global standard-setting: The case of the FASB-IASB revenue project
- 2013 Accounting, Organizations & Societies Workshop: Financial Reporting and Auditing as Social and Organizational Practice 2 (FRASOP). London, UK
On commitment toward knowledge templates in global standard-setting: The case of the FASB-IASB revenue project
- 2013 Joint Workshop: ESSEC Center for Capitalism, Globalization and Governance/Max Planck Institute for the Study of Societies. Paris, France
GAAP convergence or convergence GAP: Unfolding ten years of accounting change.
- 2013 European Accounting Association Annual Congress. Paris, France
The rhetoric of justification: The process of constructing what's "just" in accounting standard-setting
- 2012 European Group for Organization Studies Colloquium. Helsinki, Finland
GAAP convergence or convergence GAP: Unfolding ten years of accounting change.
- 2011 Accounting, Organizations & Societies Workshop: Financial Reporting as Social and Organizational Practice 1. London, UK
GAAP convergence or convergence GAP: Unfolding ten years of accounting change.

Research Conference Discussions

- 2016 American Accounting Association Mid-Year Meeting, PI Section, Orlando, FL.
- 2015 International Symposium on Accounting Information Systems, Orlando, FL.
- 2015 American Accounting Association Annual Meeting, PI Section, Chicago, IL.
- 2014 Critical Perspectives on Accounting, Toronto, Canada.
- 2014 ESSEC Business School/HEC Joint Workshop, Paris, France.

2013 Accounting & Finance Association of Australia & New Zealand, Doctoral Symposium, Perth, Australia.

Invited Early Career Workshops

2016 Early Career Workshop, Society for the Advancement of Socio-Economics – Berkeley, CA.
Revisiting the political economy of regulation: Locating a transparency initiative on the regulatory map

2014 Emerging Scholars Colloquium, Critical Perspectives on Accounting - Toronto, Canada
The rhetoric of justification: The process of constructing what's "just" in accounting standard-setting

2013 Doctoral Colloquium, European Accounting Association - Paris, France
On commitment toward knowledge templates in global standard-setting: The case of the FASB-IASB revenue project

2013 Emerging Scholars Colloquium, Alternative Accounts - Toronto, Canada
The rhetoric of justification: The process of constructing what's "just" in accounting standard-setting

Teaching Conference Participation

2016 American Accounting Association, Audit Educator's Bootcamp, Chicago, IL

2016 American Accounting Association, New Faculty Consortium, Leesburg, VA

2015 American Accounting Association, Accounting is Big Data, New York, NY

2015 Deloitte Foundation/Federation of Schools of Accountancy Faculty Consortium, Dallas, TX

2014 Harvard Case Method Teaching Seminar at the University of Central Florida Executive Development Center, Orlando, FL

SERVICE ACTIVITIES

Editorial Service (Ad hoc)

Journals:

- 2016 *Auditing: A Journal of Practice and Theory*
- 2013- 2015 *Critical Perspectives on Accounting*
- 2013 - 2015 *Accounting, Organizations and Society*
- 2013 *Accounting in Europe*

Conferences:

- 2013 - 2016 American Accounting Association, Public Interest Section Meetings

Committees

External:

- 2016-2017 Co-organizer, American Accounting Association Public Interest Mid-Year Meeting and New Scholars Consortium, Orlando, FL
- 2016 Member, American Accounting Association Public Interest Section Nominations Committee
- 2014 - 2016 Liaison, Canadian Academic Accounting Association

Internal:

- 2015– 2016 Co-coordinator, University of Central Florida Kenneth G. Dixon School of Accounting Audit Readings Group
- 2013 Organizer, ESSEC Business School, Research Highlights: What's New in ESSEC Doctoral Research
- 2012- 2013 Student Representative, ESSEC Business School PhD Committee

Teaching

Curriculum:

- 2016 Member, University of Central Florida Curriculum Committee
- 2016 Course Leader, Maastricht University, VU University Amsterdam, and the University of Florida International Executive Master of Auditing, Fundamentals of Auditing
- 2015 Panel Discussant, University of Central Florida College of Business and Administration, The Exchange: Getting Ahead by Going Abroad

Graduate Advising:

- 2016 - Dissertation Committee, Jared Koreff, Ph.D. Student, University of Central Florida
- 2015 - Dissertation Committee, Irina Malescu, Ph.D. Student, University of Central Florida
- 2015– 2016 Guest Speaker, University of Central Florida, Kenneth G. Dixon School of Accounting, Social and Organizational Accounting Doctoral Seminar
- 2014 Guest Speaker, ESSEC Business School, Auditing and Regulation Doctoral Seminar

Community Service

- 2015-2016 Volunteer, Second Harvest Food Bank