

BRUCE LAGRANGE, Ph.D., CPA

Office

University of Quebec at Rimouski - UQAR
 300, Allée des Ursulines
 Rimouski, QC G5L 3A1, CANADA
 Email: bruce_lagrange@uqar.ca
 Phone : (418) 723-1986 (1726)

EMPLOYMENT

June 2019 - current	Full Professor of Accounting UQAR - University of Quebec at Rimouski, Quebec
June 2009 - May 2019	Associate Professor of Accounting UQAR - University of Quebec at Rimouski, Quebec
Dec. 2008 - May 2009	Visiting Professor of Accounting UQAR - University of Quebec at Rimouski, Quebec
Sept. 2005 - Dec 2008	Business Development Senior Manager Director of credit approval Desjardins Business Centre – Bas Saint Laurent, Quebec Desjardins Group*
Oct. 1998 - Aug. 2005	Account Manager (Loan officer) Desjardins Business Centre – Bas Saint Laurent, Quebec Desjardins Group
2002 (Assignment-6 months)	Assistant Manager Desjardins Business Centre – Bas Saint Laurent, Quebec Desjardins Group
1998 - 2001 Fall 2008	Lecturer, Accounting UQAR - University of Quebec at Rimouski, Quebec
1996 - 1998	Certified Public Accountant Raymond Chabot Grant Thornton, Rimouski, Quebec
1996 - 1997	Lecturer, Accounting Administratives techniques department – College of Rimouski

*: *The leading financial cooperative in North America (\$407 billion in assets in 2022)*
<https://www.desjardins.com/ressources/pdf/d50-rapport-annuel-mcd-2022-t4-e.pdf?resVer=1678377232000>

- 1992 - 1993 General Manager
Business Development Centre,
MRC Pabok, Chandler, Quebec
- 1991 - 1995 Financial analyst
Business Development Centre,
MRC Pabok, Chandler, Quebec

EDUCATION

- 2012 - 2016 **Ph.D., Accounting**, UQAM – University of Quebec at
Montreal, Quebec, Canada
Mention of Excellence
- 2003 - 2006 **M.Sc., Accounting**, UQAM – University of Quebec at
Montreal, Quebec, Canada
- 1998 - 1999 **Business credit certificate**
TÉLUQ University, Quebec, Canada
- 1998 - 1999 **Financial planner certificate**
Institut québécois de planification financière
- 1998 - current **Certified Public Accountant** in the Province of Quebec,
certificate number 427456
- 1993 - 1996 **B.Sc., Bachelor, Accounting**, UQAR, - University of Quebec
at Rimouski, Quebec, Canada

RESEARCH AND TEACHING INTERESTS

- The usefulness of financial information for decision-making;
- The impacts of financial information (format) and personal factors on financial users' judgments and decisions;
- The credit rating process of North American banks;
- Emotional Intelligence vs decision making process;
- Anxiety Trait vs decision making process;
- Deep learning in accounting.

PROFESSIONAL AFFILIATIONS

- Member of the Quebec CPA Order
- Associate researcher - Cooperation Guy-Bernier Chair – Business School – UQAM
- Member – The Canadian Academic Accounting Association (CAAA)
- Member – European Accounting Association (EAA)

PUBLICATIONS IN REFEREED JOURNALS**

1- Lagrange B., Viger C. et E. Morin. 2020. « The Impact of Emotional Intelligence on Loan Officers' Intermediate Judgments », *Journal of Economics, Business and Management*, Vol. 8, no 2, pp.96-108. (note 2)

2- Lagrange B., E. Morin et C. Viger. 2018. « The Role of Loan Officers' Emotions in Decision Making: A Theoretical Proposition to Improve the Cognitive Fit Theory », *Journal of Strategic and International Studies*, Vol. XIII (2), pp. 26-44. (note 2)

3- Lagrange B., E. Morin et C. Viger. 2017. « The Moderating Effect of Emotional Intelligence on Loan Officers' Judgments and Decisions », *Journal of Business and Management*, Vol. 23 (1/2), pp. 47-81. (note 2)

4- Lagrange B. 2016. « L'effet modérateur de l'intelligence émotionnelle dans la relation entre le niveau de divulgation de l'information comptable relative aux provisions dans le contexte IFRS et les jugements et décisions des directeurs de comptes », Thèse de doctorat en sciences comptables, approuvé en septembre 2016, D3160, UQAM.

5- Lagrange B., C. Viger et A. Anandarajan. 2015. « Contingency Liabilities : The Effect of three Alternative Reporting Styles », *Research in Accounting Regulation*, Vol. 27 (2), pp. 119-128. (note 1)

6- Lafontaine M., N. Michaud, B. Lagrange et C. Galaise. Publication soumise en mai 2015. "Pour un apprentissage en profondeur à l'université : Vers un changement paradigmatique de l'enseignement, " *Accounting Perspectives*. (note 1)

7- Lagrange B. 2006. « Présentation et comptabilisation des options d'achat d'actions : Analyse des jugements et des décisions des directeurs de comptes des Centres financiers aux entreprises du Mouvement Desjardins », Mémoire de maîtrise en sciences comptables, approuvé en octobre 2006, UQAM.

ARTICLES IN OTHER PUBLICATIONS (WORKING PAPERS)

8- Lagrange, B., C. Viger et A. Anandarajan. 2015. «Contingency Reporting in the Poste IFRS Regime : An analysis of Perceptions and Reactions of Canadian Loan Officers » Cahier de recherche # 0415-133 déposé à la Chaire de Coopération Guy-Bernier (UQAM), Avril 2015. (note 1)

9- Lagrange, B., C. Viger et A. Anandarajan. 2015. «The Implications to Regulators of the Changes in Contingency Reporting » Cahier de recherche # 0415-134 déposé à la Chaire de Coopération Guy-Bernier (UQAM), Avril 2015. (note 1)

** : My last publication was in 2020. I have suffered a major road accident in 2019. I've been off work for almost two years. It's why there is no publication since.

10- Belzile, R., C. Viger, B. Lagrange et A. Anandarajan. 2006. « Disclosure versus Recognition in Stock Option Reporting : A Test of Functional Fixation of Loan Officers » Cahier de recherche # 01-2006 déposé à l'ESG de l'UQAM. (note 1)

11- Belzile, R., C. Viger et B. Lagrange. 2005. « L'effet du mode de divulgation des options d'achat d'actions sur les décisions des directeurs de comptes de Desjardins » Cahier de recherche déposé à la Chaire Guy-Bernier (UQAM). (note 1)

12- Viger, C., R. Belzile, B. Lagrange et A. Anandarajan. 2005.« Does The Way Stock Option Compensation is Reported Affect Loan Officers' Judgments and Decisions? » Working Paper #01-2005, 47 pages. (note 1)

CONFERENCE PRESENTATIONS – REFEREED CONGRESS

A- Lagrange, B., C. Viger et E. Morin. 2019. « The Impact of Emotional Intelligence on Loan Officers' Intermediate Judgments », International Conference on Applied Business and Economics (ICABE 2019), Honolulu, Hawaii, USA. (note 2)

B- Lagrange, B., E. Morin and C. Viger. 2018. Adding Loan Officers' Emotions as an Exploratory Variable in the Cognitive Fit Theory, 31st International Business Information Management Association Congress, Milan, Italie. (note 2)

C- Lagrange, B., E. Morin et C. Viger. 2018. The Role of Loan Officers' Emotions in Decision Making: A Theoretical Proposition to Improve the Cognitive Fit Theory, Conference on Business, Economics, Finance and Accounting of Academic Organization for Advancement of Strategic and International Studies, Orlando, États-Unis. (note 2)

D- Lagrange, B. et C. Viger. 2017. L'effet modérateur de l'intelligence émotionnelle et les jugements et décisions des directeurs de comptes, perspective canadienne, Congrès de l'Association Canadienne des Professeurs en Comptabilité (ACPC), Montréal. (note 2)

E- Lagrange, B., C. Viger et A. Anandarajan. 2017. The Moderating Effect of Emotional Intelligence on Loan Officers' Judgments and Decisions, 40th European Accounting Association Congress, Valence, Espagne. (note 2)

F- Lagrange, B., C. Viger et A. Anandarajan. 2015. Contingency Liabilities : The Efficacy of three Alternative Styles of Reporting, 38th European Accounting Association Congress, Glasgow, Écosse. (note 2)

G- Lagrange, B., C. Viger et A. Anandarajan. 2013. Contingency Reporting in the Post IFRS Regime : An Analysis of Perceptions and Reactions of Canadian Loan Officers, Finance Week Conference, École Supérieure de Commerce de Pau (France). (note 2)

H- Lafontaine M., C. Galaise, B. Lagrange et N. Michaud. 2012. Contribuer à la réussite professionnelle des futurs diplômés par l'apprentissage en profondeur, Congrès de l'Association Internationale de Pédagogie Universitaire (AIPU), mai 2012, Trois-Rivières. (note 1)

I- Lagrange, B. et C. Viger. 2011. Étude des perceptions et réactions face au nouveau mode de communication de l'information financière basée sur les IFRS: une étude exploratoire, Congrès de l'Association Canadienne Française pour l'Avancement des Sciences (ACFAS), mai 2011, Sherbrooke. (note 2)

J- Belzile R., C. Viger et B. Lagrange. 2006. L'effet du mode de divulgation des options d'achat d'actions sur les décisions des directeurs de comptes du Mouvement Desjardins, Congrès de l'Association Canadienne Française pour l'Avancement des Sciences (ACFAS), Montréal. (note 2)

K- Belzile R., C. Viger, A. Anandarajan and B. Lagrange. 2006. Disclosure versus Recognition in Stock Option Reporting: A Test of Functional Fixation of Loan Officers, European Accounting Association Annual Conference, Dublin. (note 3)

L- Viger C., R. Belzile, B. Lagrange et A. Anandarajan. 2005. Are Sophisticated Users Influenced By The Format Of Presentation? An Examination of Loan Officers' Judgments and Decisions, 2nd Annual International Accounting Conference, Istanbul. (note 3)

M- Viger C., R. Belzile, B. Lagrange et A. Anandarajan. 2005. Alternative Stock Option Compensation Disclosure And The Effect On Loan Officers' Judgments And Decisions: An Experimental Study In Canada, The Canadian Academic Accounting Association Annual Congress, Québec. (note 1)

OTHER CONFERENCE PRESENTATIONS

N- Lagrange B. et C. Viger. 2013. Analyse des perceptions et réactions des directeurs de comptes de Desjardins face à certaines informations comptables, Chaire de Coopération Guy-Bernier, École des Sciences de la gestion de l'UQAM. (note 1)

O- Lafontaine M., C. Galaise, B. Lagrange et N. Michaud. 2010. L'apprentissage en profondeur, Colloque de pédagogie universitaire, UQAR. (note 1)

P- Lagrange, B. 2005. Présentation et comptabilisation des options d'achat d'actions: Analyse des jugements et des décisions des utilisateurs d'états financiers, Salon national de la Recherche Universitaire, Montréal.

1 = My collaboration is equivalent to that of my co-authors.

2 = My collaboration is superior to that of my co-authors.

3 = My collaboration is inferior to that of my co-authors.

BOOK CHAPTER

Chapter 31 : *Fiscalité spécialisée*, édition 2024, « Évaluation d'une entreprise et convention entre actionnaires », Thomson Reuters Canada Edition.

HONORS / AWARDS

2016	Excellence Grant (6 000 \$) Hydro-Québec
2015	Excellence Grant (6 000 \$) Fondation J.A. DeSève
2014	Scholarship (1 000 \$) AEESG - UQAM
2014	Excellence Grant in Finance – 3^e cycle (10 000 \$) Fondation Desjardins
2014	Excellence Grant (10 000 \$) Autorités des marchés financiers
2014	Scholarship Robert Sheitoyan in administration (5 000 \$) Fondation de l'UQAM
2013	Excellence Grant in Finance – 3^e cycle (10 000 \$) Fondation Desjardins
2012	Doctoral excellence scholarship (20 000 \$) Fondation des comptables agréés du Québec
2006	Commendation for outstanding achievement Academic council – UQAM
2005	Scholarship – Human resources Fondation Desjardins
2005	Scholarship 2^e cycle Fondation des comptables agréés du Québec
1995	Excellence Grant Ordre des comptables agréés du Québec
1994 et 1995	Excellence Grant University of Quebec at Rimouski

1988

Medal of Excellence
Governor General of Canada

COURSES TAUGHT

Undergraduate courses

- SCO-221-17 : Coûts et prise de décisions (Cost and decision making);
- SCO-322-10 : Comptabilité de management : activités et résultats (Management accounting);
- SCO-316-17 : Utilisation des états financiers (Intermediate and advanced financial accounting, usefulness of financial state, financing decisions, business evaluation);
- CTB-150-17 : Comptabilité générale (Elementary accounting);

Graduate courses

- DSC-644-14 : Occasions d'affaires (Organizational performance);
- DSC-640-14 : Comptabilité de gestion, planification et contrôle (Management accounting, planification and control).

OTHER RESEARCH ACTIVITIES

- **Member of Scientific Committee** : Risk Management, Approach and Performance. Faculté des Sciences Juridiques, Economiques et Sociales - Ain Sebaa – University Hassan II Mohammedia, Casablanca, Maroc - 2014.
- **Dissertation Committee**: External Dissertation Examiner (Feb. 2022) for Étienne Clermont, Ph.D. student, dissertation titled: « Une lecture conventionnaliste de l'évolution des pratiques de comptabilité carbone relativement aux transactions du marché carbone, en absence de normalisation », University of Quebec at Montreal (UQAM).

UNIVERSITY SERVICE

- Responsible for courses SCO-221-17, SCO-322-10, SCO-316-17, DSC-644-14 and DSC-640-14;
- Responsible for the UQAR-Desjardins partnership - Purpose: To offer internships to students (selection, monitoring);
- Member of disciplinary committee – UQAR, 2021-2023;
- Program Director – Accounting – UQAR, June 2015-Aug. 2019) (two terms);
- Member of academic council – UQAR (Jan. 2010 – Jan. 2012);
- Member of Institutional Peer Review Committee – UQAR (Sept. 2010 – May 2012).