

Michel JAVET Professor



Primary Teaching Area/s: Auditing/Accounting

Year hired at ESCEM: 1996

Appointment: Full-Time

Graduate Faculty: Yes No

Education:

Degree	Institution	Year	Major / Minor
Certificat IFRS	ESSEC – PwC	2004	IAS IFRS Standards
DEA Sciences de Gestion	IAE POITIERS	1998	Management Science
Diplôme d'expertise Comptable	FRENCH INSTITUTE FOR CERTIFIED PUBLIC ACCOUNTANTS	1996	Accounting
DESCF	FRENCH INSTITUTE FOR CERTIFIED PUBLIC ACCOUNTANTS	1989	Accounting
MSTCF	IAE LE MANS	1989	Accounting

Course Responsibilities 2004 through 2009:

- Accounting and Taxation
- Group Accounting and Fiscal Policies
- Corporate Assessment
- Fiscality of Assets
- Management Control
- Introduction to IFRS
- Mergers and Account Consolidation

Intellectual Contributions Summary 2004 through 2008:

Intellectual Contributions	Total
Refereed Journal Articles (CNRS Selection)	0
Peer-Reviewed Journal Articles	0
Other Journal Articles	0
Conference Proceedings	1
Case Studies	6
Scholarly Books	0
Chapters in Scholarly Books	1
Working Papers	0
Other Outlets	0
Total	8

Education

- Doctorate: Diplôme d'Expertise Comptable (régime 1981) 1996
Sujet : « Les malversations opérées par les comptables dans les petites et moyennes entreprises. Responsabilité des professionnels comptables libéraux. Méthodologie de détection et de prévention »
- Graduate: DEA Sciences de gestion, IAE Poitiers 1998
MSTCF, IAE Le Mans 1989
DESCF, Examen national 1989

Academic Appointments

- Head of specialization in Auditing, Legal Appraisal and Public Accounting
Department Chair ESCEM 2002 to 2003
Department Chair ESCEM 1999
Responsibility for running the Finance Department 1999 and 2003 administrative, budgetary and pedagogical responsibilities (*14 staff members.*)
Recruitment and monitoring of professors
Recruitment, selection and monitoring of students in relation to their professional orientation, career guidance and representation, project assessment
Special advisor for the Ministry of Higher Education and Research on DSCG dossiers (3 Universities and Grandes écoles audited)
Editor of ESCEM's request for waiver from the DSCG

Relevant Non Academic Experience

- Member of the MAIF auditing committee 2007-...
Assistant to the Financial and Administrative Director, Leroux et Lotz (1 500 staff), 1995 to 1996
Technical expertise and auditing of subsidiaries' accounts
Procedural and risk auditing (social and fiscal)
Drawing up of annual accounts, treasury management (cash pooling)
Valid representative and contact person for social and fiscal regulatory bodies
Staff contact and management
Auditor: Auditing and legal appraisal, Ernst & Young, 1991 to 1994
Accountant, Deloitte, 1990 to 1991
Member of French Chartered/Public Accountants examination board

Faculty Development

- IMA USGAAP training session, Dauphine, 2006 (IFRS)
IFRS training session : « Le point de vue de l'analyste financier » S.F.A.F 3 days in June 2005
Conference on the new French accounting standards (AFC), 2005
Conferences by the Certified Public Accountants' Association (OEC) on Corporate Assessment and the IFRS standards, 2005
Case study creation and instruction (2004 and 2005)
Certificat IFRS PwC / ESSEC Executive Management Education / Les Echos Mention Bien, July 2004
1st cohort 09/03 to 06/04 in continuous training + e-learning site - Paris La Défense (92)

Instructional Activities and Development

Continuing Education Courses (non-diploma) ESCEM

Administration of Assets taught at the Société Générale bank
HECI Dakar and Morocco course on 'Auditing and IFRS'

Taught Courses outside ESCEM

Various lectures on the IFRS standards in Algeria (Algiers, Annaba...), 2006
IFRS Conference, ALGER, February 2006
Methodology and ARPEGE test, IUT Tours and PARIS / Taxation IUT TOURS

Instructional Innovations

Number of courses created: 15 (all linked to professionally recognized expertise in my chosen field, auditing and accounting)

Professional Memberships and Certifications

IPAO Institut des professionnels Associés à l'Ordre des Experts Comptables, Académie Des Sciences Et Techniques Comptables Et Financieres
Member: AFC (Accounting) since 1998, member of ANECS (National Association of chartered accountant trainees) since January 2005

Honors and Special Recognitions

Member: French Chartered/Public Accountants examination board
Special advisor for the Ministry of Higher Education and Research on DSCG dossiers (3 Universities and Grandes écoles audited)

Service

Professional

Technical project leader IFRS and the Maghreb, in charge of creating a 30 hour course for company managers, finance executives and Algerian chartered accountants
Member: French Chartered Accountants examination board (2001)
Member: La Mondiale diploma panel
Proof reader of Financial Accounting books in English and French for the editing house PEARSON

Institutional

Conference on careers in auditing, chartered accountancy, finance and management control (ESCEMIALES Job forum)
Monitor: 3rd Year Dissertation students
Monitor: Cooperative education track students
Preparatory school information campaign and Parents' Open day
Information campaign (direct entry to 2nd Year program)
Participation in research congress
Participation in professional seminars and conferences: positions in the finance and audit professions
Contact meetings with members of professional bodies (internships)
Maintain institutional relations with the Regional CPA body and with the auditing and accounting firms
Responsible for liaising with the French Ministry for Education in order to grant dispensations for the French professional certification of accounting for ESCM students
Event organization (recruitment forums, profession-based forums, management forums, business simulations, contact with O.E.C, C.R.C.C, D.G.I)
Organization of Audit and Chartered Accounting forum (Resumes and Motivation letters)

Public Service

ESCEM Football referee

Intellectual Contributions

Conference Proceedings

JAVET Michel. Étude de l'intérêt pédagogique d'un cas de finance comptabilité : Le cas ABC CONSEILS & Experts (F0432 CCMP) - Mini - cas de diagnostic financier sectoriel. In : AFC. 10-12 mai 2006, Tunis, Tunisie. 39 p.

Case Studies

JAVET Michel. *ANALYSE & CO*. Paris : CCMP, 2008, 3 p. (C0399)

JAVET Michel. *ADVISOR & Co : Analyse de 8 bilans retraités simplifiés*. Paris : CCMP, 2007, 18 + 8 p. (F0470)

ANQUETIL Michel, JAVET Michel. *Amazing*. Paris : CCMP, 2005, 1 p. (C0381)

JAVET Michel. *ABC CONSEILS & Experts*. Paris : CCMP, 2005, 19 + 15 p. (F0432)

JAVET Michel. *S.A. MUTIN*. Paris : CCMP, 2005, 2 p. (F0426)

JAVET Michel, ANQUETIL Michel, THOUARD Jean. *SPEEDWAY : les principes de base de la comptabilité d'entreprise*. Paris : CCMP, 2005, 8 p. (C0377)

Chapters in Scholarly Books

JAVET Michel. Apprenez à passer aux normes IFRS. In : SAULQUIN Jean-Yves (coord.), PAULET Elisabeth (coord.). *Finance appliquée : exercices et applications*. Paris : Vuibert, 2006, pp.115-142