

ECONOMICS, FINANCE, CONTROL & LAW

Khaled GHOZZI - Associate Professor of Finance, Accounting & CSR

Assistant Professor in Accounting and Finance

Contact

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Campus: Nice

Biography

Dr. Khaled Ghozzi was a professor of accounting at Paris Dauphine University and an associate professor in accounting at the Higher Institute of Management in Sousse, Tunisia, for 18 years. He holds a PhD in Management Science from Paris Dauphine University and a French CPA diploma. He had the responsibility of accounting track for several years. He worked for Audit and advisory firms and his research interests include climate risk, carbon emissions, natural capital, corporate social responsibility (CSR), and IAS/IFRS.

Education

2013: Chartered Public Accounting “CPA” French diploma – “Diplôme d’Expertise Comptable-DEC”
2009: PhD in Management Science- Paris-Dauphine University »
2004: Post-Graduated Master of Accounting and Finance « Diplôme d’Etudes Supérieurs Comptables et Financières (DESCF) » – Académie de Paris.
2002: Post-Graduated Master Accounting, Decision and Control – « DEA Comptabilité, Décision et Contrôle » Université Paris Dauphine.
2001: Master of Accounting – HEC Carthage – Tunisia.

Teaching Areas

- Accounting: IAAS IFRS and French GAAP (PCG)
- Audit
- Management Accounting

Research Areas

- Climate risk
- CSR
- Green finance and green reporting
- Capital natural
- IAS /IFRS
- Carbon emission

Professional experiences

Associate Professor – High Graduate Management Institute- Sousse - Tunisia
Taught postgraduate Courses in Accounting, Management Control and Audit-

- IAS/IFRS .
- Consolidation
- Business combinations.
- Cost accounting.
- Corporate finance.
- Audit standards (ISAs and NEP)

Leading a professional bachelor’s degree program in accounting and finance (2009-2012)

- Preparing programs.
- Elaborating and leading the pedagogical and administrative process.
- Managing a professional network to insure the professional integration of the students.
- Supervising the professional integration: reaching a 100% successful integration.

Accounting, Management Control and Audit Master Director (2014-2024)

- Preparing programs.

- Elaborating and leading the pedagogical and administrative process.
- Pedagogic coordination.
- Leading and coordinating the department.
- Supervising the student training program with professional partners.

Member of the Tunisian CPA Exam Examination Board (2016-2024)
Working in team of four members (focusing on accounting, finance, and audit topics) aimed for:
- Preparing the national CPA exams,
- Surveying the exams,
- Preparing the eventual reform projects for the CPA programs,
- Improving the international recognition of the CPA diploma (French, Canadian and US CPA diploma).

Adjunct faculty - Université d'Angers (2005)
Taught graduate Course in commercial negotiation.
Assistant Professor, tenure track – Université Paris Dauphine
Taught graduate Courses in accounting
- Financial Accounting (French regulation).
- Consolidation (IAS and CRC 99-02).

Assistant Professor, tenure track – Université Evry val d'Essone (2004)
Taught graduate Courses in accounting and finance
- Audit.
- Financial Accounting.

Assistant Professor, tenure track –– Université Paris Dauphine (2003)
Taught graduate Courses in accounting
- Financial Accounting.

GENERAL AUDIT -Tunisian CPA Firm– Associate-Independent advisor 2014-
- IFRS transition: individual and consolidated accounting statement.
- Accounting consulting (accounting process for individual financial reporting).
- Financial Audit.
- Financial advisory and analysis.
- BP Elaboration and surveying.
- Advising ERP Microsoft AX Dynamics projects -Finance and accounting- (2009 & 2012 version).
- Consolidated Financial reporting

Ernst & Young Tunis – Senior Assistant & Team manager 2006
- Financial Audit.
- Due diligence: share purchase agreements.
- Assistance for Consolidated Financial reporting.

KPMG Enterprises -Levallois-Perret-Paris- France- Assistant 2004-2005
- Financial auditing (individual and consolidated).
- Consolidation using « REFLEX CONSO » software.

Constantin (Deloitte) -Paris- France – Part-time- IAS/IFRS online documentary database Director 2002-2003
- IAS/IFRS and SIC/IFRIC Presentation.
- IAS/ IFRS and US GAAP positions: off-balance sheet, derivative financial instruments, Reacquired Own Equity Instruments.
- Member of IAS/IFRS and US GAAP advisory department.
- IAS / IFRS: Fist Adoption.

Selected publications

- Slama, A., Ghozzi, K., Lakhal, F., Guizani, A., & Hussainey, K. (2025). Investing in a Cleaner Future: The Role of Institutional Investors in Corporate Waste Management. Business Strategy and the Environment.
- Guizani, A., Lakhal, F., BAWACK, E. B., & Ghozzi, K. (2024). Green wealth, green responsibility: How does natural capital influence corporate environmental practices?. Journal of Cleaner Production, 143511.
- Ghozzi, K. (2005). Publication d'informations sur les risques et le comportement des investisseurs: Étude empirique de la politique d'information des sociétés françaises. In Comptabilité et Connaissances (pp. CD-Rom).
- Ghozzi, K., Beziouech, B. (2025). Does CEO Overconfidence Drive Environmental Provisions, the 47th Annual Congress of the European Accounting Association.