



Luc DESROUSSEAUX

Ph.D. in Accounting

Associate Professor, Accounting

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EDUCATION

- 2017** Ph.D. in Accounting, HEC Montréal, Canada
- 2004** Master in Management, EDHEC Business School, France
- 2002** Bachelor in Economics and Finance, Catholic University of Lille, France

PROFESSIONAL CERTIFICATION

- 2017** CAIA, CAIA Association, USA
- 2015** CFA, CFA Institute, France

RESEARCH INTERESTS

Disclosure, Auditing

PROFESSIONAL EXPERIENCE

PROFESSIONAL:

- 2010 - 2013** Managing Director, Portfolio Advisory and Monitoring Services, a member of the Geneva Management Group, Geneva, Switzerland
- 2007 - 2010** Head of the financial analysis team, Geneva Management Group, Geneva, Switzerland
- 2004 - 2007** Trader Assistant, Exotic Derivatives, SGCIB, Paris, France

INTELLECTUAL CONTRIBUTIONS

Papers in refereed journals

Published

Beuselinck C., Desrousseaux L., (2024), Hedge fund activism and corporate intangible capital investments, *Review of Quantitative Finance and Accounting*, 63(1), pp. 37-61

Desrousseaux L., (2023), Are activist hedge funds good business advisors?, *Economic Modelling*, 125(106335), pp. 1-9

International

Desrousseaux L., Madadian O., (2022), *Bank reporting of Loan Loss Provisions under IFRS9: implications for analyst forecast properties* AFC Annual Conference, Bordeaux, France

Desrousseaux L., (2018), *Can overconfident managers trick the market ? evidence from earnings announcements* AFC 2018 Annual Conference, Nantes, France

Desrousseaux L., (2018), *Can overconfident managers trick the market ? Evidence from earnings announcements* SARAC 2018, Champéry, Switzerland

Other conference and seminar presentations

International

Desrousseaux L., Beuselinck C., (2022), *Hedge Fund Activism and Corporate Intangible Capital Investments* Internal brownbag seminar- April 5, Lille, France

Desrousseaux L., Madadian O., (2022), *Bank reporting of Loan Loss Provisions under IFRS9: implications for security analysts* IESEG, Lille, France

Desrousseaux L., (2017), *Can overconfident managers trick the market ? evidence from earnings announcements.* IESEG Research Seminar - Audit and Control Dept, Lille, France

Case studies

Desrousseaux L., Desrousseaux M., (2023), *Inside the Situation Room: Crisis Communication at Orpea*, The Case Centre, case study 723-0034-1, teaching note 723-0034-8

Desrousseaux L., (2023), *Caught in Crossfire: Managing Investors' ESG Expectations at BlackRock*, The Case Centre, case study 123-0037-1, teaching note 123-0037-8

Desrousseaux L., (2023), *Performing an integrated analysis at Blue Summit Capital*, The Case Centre, case study 123-0046-1, teaching note 123-0046-8

Desrousseaux L., (2023), *Approaches to ESG investing in equity portfolios*, The Case Centre, case study 123-0048-5, teaching note 123-0048-8

Desrousseaux L., (2023), *Designing a product sales BI dashboard*, The Case Centre, case study 123-0049-1, teaching note 123-0049-8

Desrousseaux L., (2023), *Earnings Conference Call at Digitech*, The Case Centre, case study 123-0051-1, teaching note 123-0051-8

Desrousseaux L., Desrousseaux M., (2023), *Rethinking the use of ESG ratings in asset management*, The Case Centre, case study 123-0052-1, teaching note 123-0052-8

Desrousseaux L., (2023), *Implementing a Business Intelligence dashboard of World Governance Indicators*, The Case Centre, case study 223-0033-1, teaching note 223-0033-8

Desrousseaux L., (2023), *Real Estate Environmental Due Diligence at Evergreen Advisors*, The Case Centre, case study 123-0064-1, teaching note 123-0064-8

Desrousseaux L., (2023), *Exploring the Relation Between Country Governance and Corporate ESG Performance*, The Case Centre, case study 223-0034-1, teaching note 223-0034-8

Desrousseaux L., (2023), *How does the Business Cycle impact Corporate Financial Statements?*, The Case Centre, case study 123-0065-5, teaching note 123-0065-8

Desrousseaux L., Madadian O., (2023), *Implementing a dashboard for audit engagement at Visio*, The Case Centre, case study 123-0066-1, teaching note 123-0066-8

Desrousseaux L., (2023), *Assessing Physical Climate Risk in a Due Diligence Context*, *The Case Centre*, case study 123-0072-1, teaching note 123-0072-8

Desrousseaux L., (2023), *A Primer on Shareholder Activism*, *The Case Centre*, case study 123-0083-5, teaching note 123-0083-8

Desrousseaux L., Desrousseaux M., (2022), *Fallen angels: the demise of the Abraaj Group*, *The Case Centre*, case study 122-0017-1 , teaching note 122-0017-8

Desrousseaux L., Desrousseaux M., (2022), *Inside the Transactions Services Team: Due Diligence of Mantra*, *The Case Centre*, case study 122-0019-1 , teaching note 122-0019-8

Desrousseaux L., Desrousseaux M., (2022), *Financial Analysis at Montaigne Advisors*, *The Case Centre*, case study 122-0042-1, teaching note 122-0042-8

Desrousseaux L., Desrousseaux M., (2022), *Data Visualization and Analytics at Big5 Ltd*, *The Case Centre*, case study 122-0043-1, teaching note 122-0043-8

Desrousseaux L., Desrousseaux M., (2022), *Master Budget at Falcon5 Inc*, *The Case Centre*, case study 122-0044-1, teaching note 122-0044-8

Desrousseaux L., (2022), *Investment Consulting at Peritus Global Advisors*, *The Case Centre*, case study 122-0066-1 , teaching note 122-0066-8

Desrousseaux L., Desrousseaux M., (2022), *Earnings quality in a due diligence context at Lemanic Advisors*, *The Case Centre*, case study 122-0077-1 , teaching note 122-0077-8

Desrousseaux L., Desrousseaux M., (2022), *Evaluating the Relevant Presentation of Financial Instruments: An IFRS Advisor's Perspective*, *The Case Centre*, case study 122-0088-1, teaching note 122-0088-8

Desrousseaux L., (2022), *Due diligence of a multi-strategy fund of hedge funds*, *The Case Centre*, case study 122-0139-1 , teaching note 122-0139-8

Desrousseaux L., Desrousseaux M., (2020), *ESG Due Diligence at Bluelake Consulting*, *The Case Centre*, case study 120-0029-1 , teaching note 120-0029-8

Desrousseaux L., (2020), *Hedge Fund Due Diligence at GIASA*, *The Case Centre*, case study 120-0039-1 , teaching note 120-0039-8

Desrousseaux L., (2020), *M&A Due Diligence: EBITDA normalization*, *The Case Centre*, case study 120-0054-1 , teaching note 120-0054-8

Desrousseaux L., (2020), *Lessons from four hedge fund fraud cases – a due diligence perspective*, *The Case Centre*, case study 120-0112-1, teaching note 120-0112-8

Desrousseaux L., (2019), *Financial Due Diligence at Skybridge Advisors*, *The Case Centre*, case study 119-0006-1, teaching note 119-0006-8 , teaching note supplement 119-0006-8 B

Desrousseaux L., (2019), *Investment Advisory at Landmark Consulting*, *The Case Centre*, case study 119-0057-1, teaching note 119-0057-8 , teaching note supplement 119-0057-8B , technical note 119-0057-4

PROFESSIONAL MEMBERSHIPS

CFA Institute - Paris chapter, France

CAIA - Paris chapter, France

RESEARCH ACTIVITIES

COMMITTEE CHAIR

Participation in recruitment of professors

2018 - 2019 permanent faculty recruitment for Audit and Control, IÉSEG School of Management, France

