



Romain OBERSON

Ph.D., Economy, Accounting

Assistant Professor, Accounting

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EDUCATION

- 2018** Ph.D., Economy, Accounting, HEC Lausanne, Switzerland
- 2012** Master of Science in Finance, University of Geneva, Switzerland
- 2008** Bachelor of Science in Business Administration, Haute École de Gestion de Genève, Switzerland

RESEARCH INTERESTS

Audit and Control, Economics, Finance, Quantitative Methods

PROFESSIONAL EXPERIENCE

ACADEMIC:

- 2024 - Present** Assistant Professor, IÉSEG School of Management, France
- 2019 - 2023** Assistant Professor, University of Laval, Québec, Canada
- 2013 - 2018** Teaching and Research assistant, HEC Lausanne, Lausanne, Switzerland
- 2009 - 2012** Teaching assistant, Haute École de Gestion de Genève, Genève, Switzerland

PROFESSIONAL:

- 2018 - 2018** Project Manager for Executive Education, HEC Lausanne, Lausanne, Switzerland
- 2012 - 2013** Financial Analyst Junior, Geneva, Switzerland

COURSES TAUGHT

- Advanced financial analysis, Grande école (master cycle)
- Principles of accounting and management control, International mba
- Economic perspectives in accounting research
- Financial accounting

- Research seminar in bank accounting

INTELLECTUAL CONTRIBUTIONS

Papers in refereed journals

Published

Oberson R., Dong M., (2022), Moving toward the expected credit loss model under IFRS 9: capital transitional arrangement and bank systematic risk, *Accounting and Business Research*, 52(6), pp. 641-679

Oberson R., (2021), The Credit-Risk Relevance of Loan Impairments Under IFRS 9 for CDS Pricing: Early Evidence, *European Accounting Review*, 30(5), pp. 959-987

Forthcoming

Oberson R., Schatt A., Lobo G., (2024), European Global Systemically Important Banks, Banking Supervisory Power, and Audit Fees, *European Accounting Review*, (Forthcoming)(-), pp. 1-26

Communications in refereed conferences

International

Oberson R., Novotny-Farkas Z., Renner E., (2025), *IFRS 9 under Stress: Loan Loss Provisioning under the Expected Credit Loss Model* SARAC, Davos, Switzerland

Oberson R., Dong M., Rudolf N., (2024), *The Interaction between Prudential and Accounting Regulation for Expected Credit Losses: Insights from IFRS 9* 45e Congrès de l'AFC, Dijon, France

Oberson R., Dong M., Rudolf N., (2024), *The Interaction between Prudential and Accounting Regulation for Expected Credit Losses: Insights from IFRS 9* EUFIN, Bologna, Italy

Other conference and seminar presentations

International

Oberson R., Dong M., Rudolf N., Dong M., (2024), *The Interaction between Prudential and Accounting Regulation for Expected Credit Losses: Insights from IFRS 9* Vienna University of Economics and Business, Vienna, Austria

EDITORIAL ACTIVITY

Reviewer in an academic journal

Accounting and Business Research

Accounting Forum

Accounting in Europe

Comptabilité Contrôle Audit

Journal of Accounting and Public Policy

Journal of Business Finance & Accounting

Journal of Corporate Accounting and Finance

Latin American Journal of Central Banking

Managerial Finance

PROFESSIONAL SERVICE

Member of the scientific committee of an academic conference

Swiss Accounting Research Alpine Camp

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