Christof BEUSELINCK

Ph.D. in Applied Economics

Full Professor, Accounting

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EDUCATION

2005 Ph.D. in Applied Economics, Ghent University, Belgium

1999 Master, Audit and Finance, Audit and Control, Ghent University, Belgium

1997 Bachelor, Audit and Finance, Audit and Control, Ghent University, Belgium

RESEARCH INTERESTS

Corporate Finance, Multinational income shiftings, Ownership structure, Reporting incentives; reporting quality

PROFESSIONAL EXPERIENCE

ACADEMIC:

2019 - Present Head of Department, IÉSEG School of Management, France

2015 - 2016 Head of Department, Finance, Audit and Control, IÉSEG School of Management, France

2013 - 2016 Academic director, Finance, Audit and Control, IÉSEG School of Management, France

2011 - Present Professor, IÉSEG School of Management, Lille/Paris, France

2005 - 2011 Professor, Tilburg University, Tilburg, Netherlands

2002 - 2005 Researcher, Ghent University, Belgium

2002 - 2002 Researcher, University of Manchester, Manchester, United Kingdom

1999 - 2001 Teaching and Research Assistant, Ghent University

COURSES TAUGHT

- Big data and accounting, Grande ecole (master cycle)
- International taxation, Msc in accounting audit and control
- Financial accounting, Post graduate program

- Accounting & financial management, Hope program
- Advanced financial accounting, Grande ecole (master cycle)
- Audit control research methodology, Grande ecole (master cycle)

INTELLECTUAL CONTRIBUTIONS

Papers in refereed journals

Published

Valle Ruiz C., Beuselinck C., Barroso R., (2025), Oil and gas responding to tax policy, *Accounting and Business Magazine*, August(2025), pp. 1-2

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

Beuselinck C., Pierk J., (2024), On the Dynamics between Local and International Tax Planning in Multinational Corporations, *Review of Accounting Studies*, 29(1), pp. 852-888

Beuselinck C., Steens B., Gonnet S., Roques T., Petutschnig M., (2022), Transfer Pricing Comparables: Preferring a Close Neighbor over a Far-away Peer?, *Journal of International Accounting. Auditing. & Taxation*, 47(2022), pp. 100471

Beuselinck C., Elfers F., Gassen J., Pierk J., (2021), Private Firm Accounting: The European Reporting Environment, Data and Research Perspectives, *Accounting and Business Research*, 2021(2021), pp. 45

Beuselinck C., Markarian G., Verriest A., (2021), Employee Protection Shocks and Corporate Cash Holdings, *Journal of Corporate Finance*, 69(2021), pp. 102027

Beuselinck C., (2020), Book Review - Data Analytics for Accounting (Richardson, Terell & Teeter 2019), *International Journal of Accounting*, 55(1), pp. 2080001

Beuselinck C., Cascino S., Deloof M., Vanstraelen A., (2019), Earnings management within multinational corporations, *The Accounting Review*, 94(4), pp. 45-76

Lardon A., Beuselinck C., Deloof M., (2019), Does Stable Ownership create Value? Evidence from the Global Financial Crisis, *Review of Quantitative Finance and Accounting*, 52(2), pp. 573–642

Ahmad M. F., Beuselinck C., Bollaert H., (2017), Employment Protection and Payout Policy, *Finance*, 38(3), pp. 5-43

Beuselinck C., Blanco B., Garcia-Lara J., (2017), The Role of Foreign Shareholders in Disciplining Financial Reporting , *Journal of Business Finance and Accounting*, 44(5&6), pp. 558-592

Beuselinck C., Cao L., Deloof M., Xia X., (2017), The value of government ownership during the global financial crisis, *Journal of Corporate Finance*, (42), pp. 481-493

Beuselinck C., Du Y., (2017), Determinants of cash holdings in multinational corporation's foreign subsidiaries: U.S. subsidiaries in China, *Corporate Governance: An International Review*, 25(2), pp. 100-115

Beuselinck C., Joos P., Khurana I., Van der Meulen S., (2017), Which Analysts Benefited Most from Mandatory IFRS Adoption in Europe?, *Journal of International Accounting Research*, 16(3), pp. 171-190

Beuselinck C., Deloof M., Vanstraelen A., (2015), Cross-jurisdictional income shifting and tax enforcement: Evidence from public versus private multinationals, *Review of Accounting Studies*, 20(2), pp. 710-746

Beuselinck C., Deloof M., (2014), Earnings Management in Business Groups: Tax Incentives or Expropriation Concealment?, *International Journal of Accounting*, 49, pp. 27-52

Beuselinck C., Deloof M., Manigart S., (2009), Private Equity Involvement and Earnings Quality, *Journal of Business Finance and Accounting*, 3(5-6), pp. 587-615

Beuselinck C., Deloof M., Manigart S., (2008), Private Equity Investments and Disclosure Policy, *European Accounting Review*, 17(4), pp. 609-634

Beuselinck C., Manigart S., (2007), Financial Reporting Quality in Private Equity Backed Companies: The Impact of Ownership Concentration, *Small Business Economics*, 29(3), pp. 261-274

Forthcoming

Beuselinck C., Goldman N., Pierk J., Valle Ruiz C., (2026), Tax-related Key Audit Matters and Changes in Multinational Income Shifting, *The Accounting Review*, x(y), pp. z

Beuselinck C., Verriest A., (2026), Reputation Loss and Corporate Financial Management, *Review of Quantitative Finance and Accounting*, 0(0), pp. 44

Valle Ruiz C., Barroso R., Beuselinck C., (2025), Navigating Fiscal Policy: The Dynamics of Income Shifting in the Oil and Gas Industry, *Accounting in Europe*, n.a.(n.a.), pp. n.a.

Communications in refereed conferences

International

Beuselinck C., (2025), *Common Institutional Ownership, CSR Performance, and Shareholder Value (TIJA 2025 Symposium Discussion)* Illinois International Accounting Symposium, Leuven, Belgium

Bouten L., Beuselinck C., (2023), *What makes a country a TCFD-supportive jurisdiction* CSEAR France, Montpellier, France

Van der Meulen S., Beuselinck C., Blanco B., (2023), *Which Analyst Characteristics Help Interpreting Less Readable Annual Reports?* 4th Analyst Research conference, Athens, Greece

Beuselinck C., Bouten L., (2022), *What makes a country a TCFD-supportive jurisdiction?* AFC 2022 Annual Conference, Bordeaux, France

Beuselinck C., Bouten L., (2022), *What makes a country a TCFD-supportive jurisdiction?* European Accounting Association, 2022 Annual Conference, Bergen, Norway

Van der Meulen S., Beuselinck C., Blanco B., (2020), *Which Analyst Characteristics Help Interpreting Less Readable Annual Reports?* Annual Congress of the European Accounting Association, Bucharest, Romania

Ahmad M. F., Beuselinck C., Bollaert H., (2018), *Employment Protection and Payout Policy,* Multinational Finance Society, Budapest, Hungary

Beuselinck C., Blanco B., Dhole S., Lobo G., (2018), *Financial Statement Readability and Tax Avoidance* 41st Annual Conference European Accounting Accounting , Milan, Italy

Ahmad M. F., Beuselinck C., Bollaert H., (2017), *Employment Protection and Payout Policy,* French Finance Association (AFFI), Valence, France

Ahmad M. F., Beuselinck C., Bollaert H., (2017), *Employment Protection and Payout Policy,* Financial Engineering and Banking Society (FEBS), Glasgow, United Kingdom

Beuselinck C., Ahmad M. F., Bollaert H., (2017), *Employment Protection and Payout Policy* Financial Management Association, Annual Meeting (October 11-14), Boston, USA

Beuselinck C., Pierk J., (2017), *Multinational tax avoidance: Is it all about income shifting?* EAA Annual Conference, 40th edition, Valencia, Spain

Beuselinck C., Pierk J., (2017), *Multinational Tax Avoidance: Is it all about Profit Shifting?* University of Illinois Symposium on Tax Research XV, Chicago, IL., USA

Du Y., Beuselinck C., (2014), *Determinants of cash holdings in multinational corporation's foreign subsidiaries: U.S. subsidiaries in China* 40th European International Business Academy annual conference, Uppsala, Sweden

Du Y., Beuselinck C., (2014), *Determinants of cash holdings in multinational corporation's foreign subsidiaries: U.S. subsidiaries in China* EURAM 2014 conference, Valencia, Spain

Du Y., Beuselinck C., (2014), *Determinants of cash holdings in multinational corporation's foreign subsidiaries: U.S. subsidiaries in China* European Accounting Association 37th Annual Congress, Tallinn, Estonia

Beuselinck C., Blanco B., Garcia Lara J., (2012), *Corporate Governance and Cash Policies of Multinational Corporations* EAA Annual Congress, LJUBLJANA, Slovenia

Beuselinck C., Cao L., Deloof M., Xia X., (2012), *The value of government ownership during the global financial crisis* 10th Corporate Finance Day, GHENT, Belgium

Other conference and seminar presentations

International

Zhang X., Beuselinck C., (2025), *Tax Arbitration and Foreign Direct Investments: A comparison between developed and developing countries* 15th CONFERENCE ON CURRENT RESEARCH IN TAXATION, Vienna, Austria

Van der Meulen S., Beuselinck C., (2024), *Which Analyst Characteristics Help Interpreting Less Readable Annual Reports?* European Accounting Association Annual Conference - 2024, Bucharest, Romania

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

Beuselinck C., Verriest A., (2021), *Reputation risk and corporate cash holdings* Erasmus University Rotterdam, Rotterdam, Netherlands

Beuselinck C., Markarian G., Verriest A., (2019), *Employee protection shocks and corporate cash holdings* Paris Financial Management Conference, Paris, France

Beuselinck C., Pierk J., (2018), *Multinational Tax Avoidance: Is it all about Profit Shifting?* 2018 Spring Camp, Tilburg, Netherlands

Beuselinck C., Pierk J., (2018), *Multinational Tax Avoidance: Is it all about Profit Shifting?* Seminar Series, Colchester - University of Essex, United Kingdom

Beuselinck C., Pierk J., (2018), *On the trade-off between local tax avoidance and income shifting in multinational corporations* Norwegian Tax Accounting Symposium 2018, Bergen, Norway

Ahmad M. F., Beuselinck C., Bollaert H., (2017), *Employment Protection and Payout Policy* 2017 Annual Meeting - Financial Management Association, Boston (MA), USA

Beuselinck C., (2017), *Investor-Level Tax Incentives and Capital Structure Decisions (invited conference discussant)* Berlin-Vallendar tax symposium, Vallendar, Germany

Beuselinck C., Blanco B., Dhole S., (2017), *Financial statement readability and tax avoidance* TAF Research Seminar, Paderborn, Germany

Beuselinck C., Cascino S., Deloof M., Vanstraelen A., (2016), *Determinants of subsidiary cash holdings in multinational corporations* Accounting and Finance workshop, Berlin, Germany

Beuselinck C., Du Y., (2016), *Determinants of Cash Holdings in Multinational Corporation's Foreign Subsidiaries: US Subsidiaries in China* ESSEC Accounting Seminar Series, Paris, France

Beuselinck C., (2015), *BEPS actions and cross-jurisdictional income shifting in private and public multinationals* 2015 Midyear confrence of the American Taxation Association, Washington D.C., USA

Beuselinck C., Blanco B., Garcia Lara J., (2015), *The Role of Foreign Shareholders in Disciplining Financial Reporting* University of Padova, Padova, Italy

Beuselinck C., (2014), *The value of stable ownership: Evidence from the global financial crisis* Politecnico di Milano, Milan (Politecnico di Milano), Italy

Beuselinck C., (2013), *The impact of foreign ownership on financial reporting quality* EUFIN, Seville, Spain

National

Van der Meulen S., Beuselinck C., Blanco B., (2019), *Which Analyst Characteristics Help Interpreting Less Readable Annual Reports?* IESEG, Lille, Lille, France

Du Y., Beuselinck C., (2014), *Determinants of cash holdings in multinational corporation's foreign subsidiaries: U.S. subsidiaries in China* IESEG School of Management, Lille, France

Chapters in books

Published

Beuselinck C., Verriest A., (2018), Fair value accounting in financial instutions, in: Gilad Livne & Garen Markarian(Eds.), *The Routledge Companion to Fair Value in Accounting, 978-0415423564, Routledge, London, chapter 7, pp. 106-135*

Beuselinck C., Deloof M., Manigart S., (2013), Financial Reporting, Disclosure and Corporate Governance, in: Mike Wright, Donald S. Siegel, Kevin Keasey, and Igor Filatotchev(Eds.), *The Oxford Handbook of Corporate Governance, 9780199642007, Oxford University Press, Oxford, chapter XIII, pp. 290-307*

Case studies

Vega M., Beuselinck C., (2018), *The implementation of the Business Model Canvas at AccorHotels*, *The Case Centre*, case study 118-0072-1, teaching note 118-0072-8

Vega M., Beuselinck C., (2018), *The implementation of the Business Model Canvas at Castorama*, *The Case Centre*, case study 118-0073-1, teaching note 118-0073-8

Research reports

Beuselinck C., (2015), *Nieuwe belastingen hebben ook een prijskaartje (in Dutch)*, Trends/Tendances - Roularta Media Group , 28-31 pages

GRANTS AND HONORS

Award

2019 Best Paper Award for articles published in Journal of International Accounting Research 2017, American Accounting Association, USA

2018 Best Paper Award for "Financial statement readability and tax aggressiveness", Accounting Association of Australia and New Zealand , Australia

2017 Best AFFI 2017 Conference Paper Award, Association Française de Finance, France

2007 at bachelor level (Tilburg University), Best bachelor course award, Netherlands

2002 Sponsored research stay at Manchester University, Marie Curie Fellowship, United Kingdom

PROFESSIONAL MEMBERSHIPS

2017 American Finance Association, USA

2011 American Accounting Association, USA

2002 European Accounting Association

EDITORIAL ACTIVITY

Associate Editor in an academic journal

Accounting and Business Research

Member of the editorial board of an academic journal

2019 - 2020 Accounting and Business Research

2012 European Accounting Review

Reviewer in an academic journal

2017 Journal of Accounting, Auditing and Finance, USA

2016 The Accounting Review, USA

2015 Accounting and Business Research

2014 Contemporary Accounting Research, Canada

2012 Journal of Banking and Finance

2012 Review of Accounting Studies

2011 Journal of Business Finance and Accounting

2011 Entrepreneurship: theory and practice

2010 Small Business Economics

2009 European Accounting Review

RESEARCH ACTIVITIES

COMMITTEE CHAIR

Committee Member

2020 Management Committee of the European Accounting Association, IÉSEG School of Management, France

2015 Active member, Ghent University, Belgium

Supervision of Ph.D. Thesis:

2013 Co-director, Profitability studies in the service industry, Ghent University

2012 Co-director, Member of PhD committee Deborah Van Branswijk (Ghent Univ.), University College Ghent & Ghent University

2009 Co-director, PhD committee Dr. Dries Heyman (Ghent University), Ghent University