



**Christof BEUSELINCK**

**Ph.D. in Applied Economics**

**Full Professor, Accounting**

**Head of Department**

**c.beuselinck@ieseg.fr**

## **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

- 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

### International

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 Association, 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

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 conference 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 institutions, 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