



**Romain OBERSON**

**Ph.D., Economy, Accounting**

**Assistant Professor, Accounting**

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## **EDUCATION**

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- 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**

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Audit and Control, Economics, Finance, Quantitative Methods

## **PROFESSIONAL EXPERIENCE**

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### **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**

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- 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**

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### **Papers in refereed journals**

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#### **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**

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#### **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**

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#### **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**

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### **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**

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### **Member of the scientific committee of an academic conference**

Swiss Accounting Research Alpine Camp

Swiss Accounting Research Alpine Camp