

Hélène de Brébisson-Stefaniutyn
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EDUCATION

Ph.D. in Accounting and Corporate Finance - Université Lille 2 and PhD (SKEMA), France	2017
<i>Thesis:</i> "IFRS adoption: an unachieved harmonization", under the supervision of Pascal Alphonse	
Master in Management - HEC, Paris, France	2002
<i>Major:</i> Financial Information, Audit, Consulting (IFAC)	
DECF (French M1-level in Accounting Education)	2002
Master exchange program - Università Luigi Bocconi, Milan, Italy	2001

ACADEMIC EXPERIENCE

Assistant Professor, IESEG School of Management, Lille, France	2017 to Present
<i>Teaching:</i> Financial Accounting (Bachelor and Master), IFRS (Master), Business games (Master), Research methods (Master), Master thesis supervision. Online examination programming (Wiseflow and Moodle).	
Academic Director, IESEG School of Management, Lille, France	2017 to 2021
<i>Master in Apprenticeship in Audit, Control and Corporate Finance</i>	
<i>Service:</i> Program design and coordination, adjuncts recruitment, students' selection, relations with firms.	
Teaching Assistant, IESEG School of Management, Lille, France	2013 - 2017
<i>Teaching:</i> Financial Accounting (Bachelor, Master), Management Control coaching (Bachelor). Business games (Bachelor and Master), Master thesis supervision.	
<i>Service:</i> Students' entrance exam, participation to student fairs and open days, parents meeting	

BUSINESS EXPERIENCE

Financial Officer, GROUPE SEE, Lille, France	2008-2012
<i>French leader on professional machines and tools for gardeners and landscapers</i>	
<i>Positions:</i> Budget and monthly reporting, production cost and other distribution issues, management (20 people in accounting, IT, and Supply chain), project management (ERP change)	
Financial Controller, NUTRITION ET SANTE, Toulouse, France	2004-2007
<i>Dietetic and organic food European leader- Gerblé, Cérééal, Milical, Isostar</i>	
<i>Positions:</i> Consolidation, internal control, due diligence and credit control missions in Europe (Belgium, Italy, Spain, France)	
Consultant, FINHARMONY, Paris, France	2002-2004
<i>Consulting and training company specialized in IFRS, founded in 2001</i>	
<i>Positions:</i> Development of a diagnosis tool on IFRS compliance, project management for "Visa pour les IFRS", a certified course for French Chartered Accountants and Auditors	
<i>Teaching:</i> Teaching IFRS basics to professionals	

SKILLS AND COMPETENCIES

Languages

French (mother tongue)	English (fluent, professional use with students and professors)
Italian (fluent, exchange period in Italy)	Spain (basic communication level)

IT

Research tools and databases: Stata, Zotero, WRDS (Compustat, CRSP), BvD (Diane, Orbis), World Bank
Teaching: Moodle, Wiseflow, Padlet, Wooclap
ERP: Aurion, Sage Accounting, AS 400 suites, INFFLUX WMS

RESEARCH ACTIVITIES

PEER-REVIEWED PUBLICATIONS

- Why choosing IFRS? Benefits of voluntary adoption by European private companies. 2021. *International Review of Law and Economics* (Rank 1 CNRS), 65, co-authored with Jérémie Bertrand and Aurore Burietz.
- Diversité des politiques d'adoption des IFRS : l'harmonisation financière est-elle possible ? 2018. *Comptabilité - Contrôle - Audit* (Rank 2 CNRS), 24(2), pp. 7-36, co-authored with Pascal Alphonse.
- Philosophy of language and accounting. 2018. *Accounting, Auditing & Accountability Journal* (Rank 2 CNRS), 31(7), pp. 1957-1980, co-authored with David Alexander, Cristina Circa, Eva Eberhartinger, Roberta Fasiello, Markus Grottke, Joanna Krasodomska.
- Le crédit-bail et le principe de substance en France. 2018. *Audit, Comptabilité, Contrôle : Recherche Appliquée* (Rank 3 CNRS, *Emerging Review FNEGE*), 1(1), pp. 9-33.

OTHER PUBLICATION

- Comment obtenir un financement lorsqu'on est une petite structure ? 2021. *The Conversation France*, co-authored with Jérémie Bertrand and Aurore Burietz.

WORK-IN-PROGRESS

- *The new French regulation 2020-01 on consolidated financial statements; an analysis and critical appraisal of contents and context.* With David Alexander. This is an archival exploration over the new rules on consolidated statements in France. We try to understand the position of the regulator regarding the 2013/34 Directive and the substance-over-form principle using neo-institutional frameworks. Targeted journal: *Accounting Organization and Society*.
- *How do customer's personal and contract characteristics interact to generate non-payment?* With Kelly Pujet and Hicham Daher. This is an empirical study using logits and SVM models to predict customer default on the short term. The objective is to provide a service company with a powerful predictive model and to improve its knowledge about customers' behaviors. Presented at Association Francophone de Comptabilité (AFC - Angers/online, France, November 2020). Targeted journal: *Contemporary Accounting Research*.
- *On the stewardship role of IFRS: the case of impairment.* Single authored. This is a qualitative study based on interviews to understand how impairment is practically experienced by experts, issuers, and users of the financial information. Presented at Association Francophone de Comptabilité (AFC - Nantes, France, May 2018). Targeted journal: *Accounting Organization and Society*.

SEED-STAGE PROJECTS

- *How to promote research in an apprenticeship master program? An innovative approach using creativity.* With Lies Bouten and Alexandra Olivetti. This is a project on a pedagogical experiment to improve our students' master thesis problem-setting. We use creative tools in research and analyze students' motivation through self-determination theory. Targeted journal: *Academy of Management Learning and Education*.
- *Modelling the accounting organization.* Single authored. This project tends to model the price setting process between an accountant and an entrepreneur. Targeted journal: *The Review of Economic Studies*.
- *Finance in small firms.* Single authored. This project, based on interviews, tends to understand how and when the finance function is developed in small entities, in particular start-ups. Targeted journal: *Entrepreneurship theory and Practice*.

OTHER RESEARCH EXPERIENCE

Reviewer: *Comptabilité, Contrôle, Audit* (CCA); *Accounting and Business Research* (ABR)

Membership: Association Francophone de Comptabilité (AFC); European Accounting Association (EAA)

LIST OF CLASSES TAUGHT

RESEARCH TECHNIQUES	IESEG School of Management
Research Techniques - consulting projects <i>1 group per year (40 apprentice students) in French</i>	2021 to Present
Research Techniques - creativity workshop <i>1 group per year (40 apprentice students) in French</i>	2020 to Present
FINANCIAL ACCOUNTING	IESEG School of Management
Fundamentals of Financial Accounting <i>2 groups per year (35 Bachelor-II students) in English</i>	2021 to Present
Consolidation <i>1 group per year (40 apprentice students) in English</i>	2021 to Present
Problématiques comptables (Accounting issues) <i>1 group per year (40 apprentice students) in French</i>	2017 to Present
IFRS introduction <i>1 group per year (40 apprentice students) in English</i>	2017 to 2021
Comptabilité générale approfondie (Advanced Financial Accounting) <i>2 to 3 groups per year (25 to 40 Bachelor-II students) in French</i>	2017 to 2021
Techniques comptables approfondies (Advanced Accounting Techniques) <i>1 group per year (15 Master students) in French</i>	2014 to 2017
Comptabilité générale (Financial Accounting) <i>2 to 4 groups per year (25 to 40 Bachelor-I students) in French</i>	2013 to 2016
COACHING	IESEG School of Management
Business games <i>2 groups per year (30 Bachelor students and 30 Master students) with CESIM products in English</i>	2017
Master Thesis and Apprentices tutoring <i>2 to 7 students per year - in French and English</i>	2013 to present
Performance Management Mission <i>6 groups per year (5 Bachelor-III students) in French</i>	2013 - 2016
BUSINESS CASE	Groupe SEE
Logistics <i>Presentation of the supply chain issues of the company to engineer students</i>	2017
EXECUTIVE TEACHING	FinHarmony
Introduction aux IFRS <i>5 groups of professionals in intra-company or inter-company format (10 to 15 people) in French</i>	2002 - 2004