

Prof. dr. Diane Breesch



° 20/10/1970, Brussels (Belgium)
Married, mother of Maxime, ^(†) Thibault and Pauline

Full Professor (hoogleraar)

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Vrije Universiteit Brussel
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Education

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| 2001 | <i>Ph. D. Economic Sciences - Business Engineer</i>
Vrije Universiteit Brussel (VUB)
'Referral en auditor-switching als verklarende variabelen voor een verandering van commissaris in de Belgische auditmarkt'
(<i>'Referral and auditor-switching as determining factors for changing auditors in the Belgian auditing market'</i>) |
| 1997 | <i>Registered Auditor</i> with the Belgian Institute of Registered Auditors (<i>Instituut van de Bedrijfsrevisoren, IBR</i>) |
| 1988 – 1993 | <i>Business Engineer (Master degree, Solvay Business School)</i>
Vrije Universiteit Brussel (VUB)
Summa cum laude |
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Professional Career

- 2013 – present *Full Professor (hoogleraar)*, Vrije Universiteit Brussel,
- Faculty of Economic Sciences and Solvay Business School,
Department of Business, research unit: Accounting and
Auditing (90%)
- Faculty of Physical Education and Physiotherapy;
Department of Sportpolicy and Sportmanagement (10%),
- 2013 – present *Registered Auditor (part-time)* at Grant Thornton Belgium.
- 2012 – present Head of Department Business
(<http://research.vub.ac.be/business>)
- 2008 – 2012 *Associate Professor (hoofddocente)*, Vrije Universiteit Brussel,
- Faculty of Economic Sciences and Solvay Business School,
Department Accounting, Auditing and Corporate Finance
(integrated in Department of Business since October 1, 2011)
- Faculty of Physical Education and Physiotherapy;
Department of Sportpolicy and Sportmanagement (10%),
- 2003 – 2007 *Assistant Professor (docente)*, Vrije Universiteit Brussel,
- Faculty of Economic Sciences and Solvay Business School;
Department Accounting, Auditing and Corporate Finance (90%)
- Faculty of Physical Education and Physiotherapy;
Department of Sportpolicy and Sportmanagement (10%),
- 2003 – 2012 *Registered Auditor (part-time)* at PKF Auditors, part of PKF
International ltd
- 2001 – 2003 *Assistant Professor (10%)*, Vrije Universiteit Brussel,
Faculty of Physical Education and Physiotherapy, Department
of Sportpolicy and Sportmanagement
- 2001 – 2003 *PhD Assistant (90%)* Vrije Universiteit Brussel,
Faculty of Economic Sciences and Solvay Business School;
Department Accounting, Auditing and Corporate Finance (90%)
- 1997 – 2001 *Assistant (full-time)*, Vrije Universiteit Brussel,
Faculty of Economic Sciences and Solvay Business School
Department Accounting, Auditing and Corporate Finance
- 1997 – 2003 *Registered Auditor (part-time)* at Horwath International

- 1993 – 1997 *Assistant* (part-time), Vrije Universiteit Brussel,
Faculty of Economic Sciences and Solvay Business School
Department Accounting, Auditing and Corporate Finance
- 1993 – 1997 *Auditor* (full-time): *Coopers & Lybrand*
(actual PriceWaterhouseCoopers)

Present teaching activities as full professor at the Vrije Universiteit Brussel

- Financial statement analysis and Auditing (Graduate level, Dutch)
- Auditing Theory & Ethics (incl. International Standards on Auditing) (Graduate level, Dutch)
- Financial Management and economical aspects of sport (Graduate level, Dutch)
- Introduction to business I (Graduate level, Dutch & English)
- Introduction to business II (Graduate level, Dutch & English)

Publications

See also working papers on Social Science Research Network (SSRN page):
http://papers.ssrn.com/sol3/cf_dev/AbsByAuth.cfm?per_id=1280284

(Co-) author of a scientific monograph

Breesch, D., Hardies, K., (*forthcoming* 2014). Het verband tussen niet-auditdiensten en auditkwaliteit Empirische Studie voor de Belgische auditmarkt. Informatiecentrum voor het Bedrijfsrevisoraat (ICCI). Anwerpen: Maklu. 2014.

Breesch, D., Hardies, K., Branson J., De Muylder J. (2013). Het verband tussen audithonoraria en de auditkwaliteit. Empirische Studie voor de Belgische auditmarkt. Informatiecentrum voor het Bedrijfsrevisoraat (ICCI). Anwerpen: Maklu. 2013-1. 106p. ISBN 978-90-466-0585-1

De Muylder J. & **Breesch, D.** (2011). *Opinion-Shopping: Illusie of Realiteit*. Informatiecentrum voor het Bedrijfsrevisoraat (ICCI). Anwerpen: Maklu. 2011-3. 124p. ISBN 978-90-466-0485-4

Branson, J., & **Breesch, D.** (2011). *Inleiding tot het algemeen boekhouden* (2^e ed.). Brugge: die Keure.

Branson, J., & **Breesch, D.** (2011). *Inleiding tot het algemeen boekhouden: vragen en oefeningen* (2^e ed.). Brugge: die Keure.

Breesch, D. & Branson, J. (2011) *Jaarrekeninganalyse en auditing* (3^e ed.). Brugge: die Keure

Branson, J. & **Breesch, D.** (2009). *Algemeen Boekhouden: Vragen en Oefeningen* (1^e ed.). Brugge: die Keure.

Branson, J. & **Breesch, D.** (2009). *Algemeen Boekhouden* (1^e ed.). Brugge: die Keure.

Breesch, D., & Branson, J. (2007). *Jaarrekeninganalyse en auditing* (2^e ed.). Brugge: die Keure.

Breesch, D., & Branson, J. (2005). *Handboek Jaarrekeninganalyse en auditing* (1^e ed.). Brugge: die Keure.

Contributions in scientific monographs / anthologies with an international referee system

Cole, V., Branson, J. & **Breesch, D.** (2011). Who are the users of financial statements? An empirical study of mainly Belgian listed and non-listed companies. In P. Koveos (Ed.), *The dynamic world of accounting: research, practice and education in a changing environment* (pp. 11-32). Athens' Institute for Education and Research (Atiner).

Hardies, K., **Breesch, D.**, & Branson, J. (2010). Leading Your Audit Team: On The Importance of Team Gender. In: *Liisa Husu, Jeff Hearn, Anna-Maija Lämsä and Sinikka Vanhala (eds.): Leadership through the Gender Lens. Women and men in organisations. Hanken Research Reports 71, 2010.* ISBN 978-952-232-100-8 ISSN 0357-5764.

Branson, J., **Breesch, D.**, & Cole, V. (2009). The uniformity-flexibility dilemma when comparing financial statements. In: *Karasiewicz, G. (Ed.), Ekonomia – Etyka – Organizacja* (pp. 304-314). Warsaw: Uniwersytetu Warszawskiego.

Articles in scientific journals with an international referee system

Breesch, D., Vos, S. & Scheerder J. (forthcoming 2014) The Financial Viability of the Fitness Industry in Belgium. *Sport, Business and Management: An International Journal*.

Hardies, K., **Breesch, D.**, & Branson, J. (2013) Individual Auditor Characteristics and Audit Quality Differentiation: Evidence From Audit Fees. *Die Betriebswirtschaft (special issue "Audit Quality"). 73* (4) pp: 257-271, ISBN-ISSN: 0342-7064

Hardies, K., **Breesch, D.**, Branson, J., (2012) Gender differences in overconfidence and risk taking: Do self-selection and socialization matter? *Economics Letters* doi:10.1016/j.econlet.2012.12.004 (SCI journal [five year] impact factor: 0.593).

Cole, V., Branson, J., & **Breesch, D.** (2012) The Uniformity-Flexibility Dilemma When Comparing Financial Statements: The View of Auditors, Analysts and Other Users. *International Journal of Accounting and Information Management*, 20(2), pp.114–141, ISBN-ISSN: 1834-7649 (SCI journal impact factor: 0.049)

Cole, V., Branson, J., & **Breesch, D.** (2012). In search of the invisible user of financial statements and his information needs. The (non)sense of different standards for listed and non-listed companies. *International Journal of Accounting, Auditing and Performance Evaluation*, 8(1), 1-23 (SCI journal impact factor: 0.165).

Vos, S., **Breesch, D.**, Késenne, K., Lagae, W., Van Hoecke, J., Vanreusel, B., Scheerder, J. (2012) The value of human resources in non-public sports providers. The importance of volunteers in non-profit sports clubs versus professionals in for-profit fitness and health clubs. *Int. J. Sport Management and Marketing*, Vol. 11, Nos. 1/2, 2012, DOI 10.1504, 3-25.

Hardies, K., **Breesch, D.**, & Branson, J. (2012) Male and female auditors' overconfidence. *Managerial Auditing Journal*, 27(1), pp.105-118 (SCI journal impact factor: 0.182).

Vos S., **Breesch D.**, Késenne S., Van Hoecke J, Van Reusel B., Scheerder J. (2011) Governmental subsidies and coercive isomorphism. Evidence from sports clubs and their resource dependencies, *European Journal for Sport and Society*, 8 (4), 257-280., ISSN 1613-8171.

Vos, S., **Breesch, D.**, & Scheerder J. (2011) Undeclared Work in Non-Profit Sports Clubs: A Mixed Method Approach for Assessing the Size and Motives. *Voluntas: International Journal of Voluntary and Nonprofit Organizations*, Springer, ISTR, DOI 10.1007, 1-24 (Web of Science, SCI journal impact factor 0.560).

Cole, V., Branson, J., & **Breesch, D.** (2011). The illusion of comparable European IFRS financial statements. Beliefs of auditors, analysts and other users. *Journal of Accounting and Management Information Systems*, 10(2), 106-134, ISBN-ISSN: 1583-4387

Breesch, D., & Branson, J. (2009). The effect of gender on audit quality. The *ICFAI Journal of Accounting Research and Audit Practices*, 8 (3-4), 78-108.

Cole, V., Branson, J., & **Breesch, D.** (2009). How to measure the comparability of financial statements? *International Journal of Managerial and Financial Accounting*, 1(4), 379-397 (SCI journal impact factor: 0.058)

Breesch, D., & Branson, J. (2005). The effects of the parent-subsidiary relationship on audit-switching behavior: the case of referral in Belgium. *ICFAI Journal of Audit Practice*, 11(3), 31-48.

Breesch, D. & Branson, J. (2004). Referral as a determining factor for changing auditors in the Belgian auditing market: an empirical study. *International Journal of Accounting*, 39(3), 307-326 (SCI journal impact factor: 0.8).

Articles / contributions in scientific monographs / anthologies with a national referee system

Vos S., Scheerder J., m.m.v. **Breesch D.**, Késenne S., Lagae W., Van Hoecke J., Vanreusel B. (2011). De aanbodzijde van de sportmarkt op lokaal niveau: Eigenheid, gelijkenissen en interorganisationele verhoudingen *In: Renaat Phillipaerts (Red.), Sport voor Allen, Strategieën voor laagdrempelig bewegen en sporten in Vlaanderen.* (pp. 33-69). Leuven: ACCO. Met steun van de Vlaamse overheid in het kader van het Steunpunt Beleidsrelevant onderzoek 2007-2011 cultuur, jeugd en sport. ISBN: 978-90-334-8464-3.

Hardies, K., **Breesch, D.** & Branson, J. (2011). Hoe vrouwelijk zijn vrouwelijke auditors. *In: Ineke Casier, Alison Woodward, Elke van den Brandt, Machteld De Metsenaere (Eds.), Bitches, Babes & Business. Het bedrijfsleven door een genderbril.* (pp. 85-114). Brussel: Academic & Scientific Publishers (VUB-press) *Tweespraak Vrouwenstudies*, vol. 9 ISBN-ISSN: 9789054878933.

Breesch, D. Woodward, A., De Clerck, S., Vicini C., Roets, A., Moerman, F. (2011). Het belang van vrouwennetwerken bij het doorbreken van het glazen plafond. *In: Ineke Casier, Alison Woodward, Elke van den Brandt, Machteld De Metsenaere (Eds.), Bitches, Babes & Business. Het bedrijfsleven door een genderbril.* (pp. 115-138). Brussel: Academic & Scientific Publishers (VUB-press) *Tweespraak Vrouwenstudies*, vol. 9 ISBN-ISSN: 9789054878933.

Articles in scientific journals with a national referee system

Breesch, D. en Glynis, O. (forthcoming 2014) Hoe profileert het cijferberoep zich? Een analyse in de tijd (2004-2013). *Tax Audit & Accountancy*.

Vandenhoute M.L., **Breesch, D.** en Branson J., (2014) Professionalism versus commercialism. The inherent conflict in auditfirms ? *Accountancy & Bedrijfskunde*, 34(1), 16-32.

Ceustermans, S. en **Breesch, D.**, (2013) Industry effects on the voluntary disclosure of small private companies. *Accountancy & Bedrijfskunde*, 33(8), 29-41.

Breesch, D., Hardies, K en Mok K. (2013) Kan de auditverwachtingskloof gedicht worden? *Accountancy & Bedrijfskunde*, 33(2), 14-32.

Breesch, D., Hardies K., en De Muylder J. (2012) The Added Value of Auditing in Belgium: Does audit remain if no longer mandatory? *Accountancy & Bedrijfskunde*, 32(9), 9-20.

Breesch, D. en Van Ingelgem Carole (2012) De invloed van de notionele interestaftrek op de schuldgraad van Belgische ondernemingen. *Accountancy & Bedrijfskunde*, 32(4), 2-12.

Cole, V., Branson, J., & **Breesch, D.** (2012). Determinants influencing the de facto comparability of European IFRS financial statements. *Accountancy & Bedrijfskunde*, 32(1), 21-40.

Hardies, K., **Breesch, D.**, & Branson, J. (2011). The Gendered Production of Audit Quality – A Summary. *Accountancy & Bedrijfskunde*, 31(10), 23-36.

Breesch, D., Scheerder, J., Vos, S., Vandormael D. (2011) De financiële leefbaarheid van de Belgische fitnesssector *Accountancy & Bedrijfskunde*, 31(7), 2-14.

Cole, V., Branson, J., & **Breesch, D.** (2011). Problem areas when comparing European IFRS financial statements. *Accountancy & Bedrijfskunde*, 31(5), 14-33.

Breesch, D., Ceustermans S. & De Geyter R. (2011). Het afschaffen van de jaarrekeningplicht voor micro-entiteiten. *Accountancy & Bedrijfskunde*, 31(5), 2-13.

Hardies, K., **Breesch, D.** and Branson, J. (2011) The Impact of Sex Composition on the Performances of Audit Groups. *Accountancy & Bedrijfskunde*, 31 (3): 18–26.

Scheerder, J., Vos, S., **Breesch, D.**, Pabian, S. (2010). Semi-agorale arbeid in de sport. Een verkennende analyse van de grijze zone in de Vlaamse sport(arbeids)markt. *Praktijkids Sportmanagement*, (V.3 Cases - Afl. 41/december 2010), 1-20.

Verheyen S., Branson J., & **Breesch, D.** (2010) De Toegevoegde Waarde van de Audit. Een onderzoek naar verschillen tussen Belgische kmo's met en zonder auditor. *Accountancy & Bedrijfskunde*, 30(9), 22-36.

Cole, V., Branson, J., & **Breesch, D.** (2010). The uniformity-flexibility dilemma when comparing financial statements. The view of auditors, analysts and other users. *Accountancy & Bedrijfskunde*, 30(6), 16-37.

De Muylder, J., **Breesch, D.**, & Branson J. (2010). Opinion-shopping in België: illusie of realiteit. *Accountancy & Bedrijfskunde*, 30(5), 3-15.

Hardies, K., **Breesch, D.**, & Branson, J. (2010). Female auditors in Belgium: Striking figures and facts. *Accountancy & Bedrijfskunde*, 30(4), 15-28.

Hardies, K., **Breesch, D.**, & Branson, J. (2009). Male and female auditors: Who in this land is the fairest of all? *Accountancy & Bedrijfskunde*, 29(7), 22-30.

Cole, V., Branson, J., & **Breesch, D.** (2009). Who are the users of financial statements? An empirical study of mainly Belgian companies. *Accountancy & Bedrijfskunde*, 29(6), 3-15.

Breesch, D. & Evenepoel, B. (2009), Beslissingscriteria bij de keuze van een kostprijsstelsel. *Accountancy en Bedrijfskunde*, 29 (1), 23-30.

Cole, V., Branson, J., & **Breesch, D.** (2008). An analysis of methods to measure the comparability of the consolidated financial statements of the European listed companies. *Accountancy & Bedrijfskunde*, 28(3), 3-26.

Breesch, D. & Vanhoebroeck, K. (2007), De invloed van de notionele interestaftrek op de kapitaalstructuur van Belgische ondernemingen. *Accountancy en Bedrijfskunde*, 27(7), 3-17.

Branson, J., **Breesch, D.**, & Schockaert, D. (2007). Beschrijvende studie van het regelgevend kader inzake het jaarverslag in Europa. *Accountancy & Bedrijfskunde*, 27(1), 24-38.

Breesch, D. (2006). De relatie tussen het auditcomité en de externe auditor: een stand van zaken van het regulerend kader in België, *Accountancy & Bedrijfskunde*, 26 (8): 3-13.

Branson, J., **Breesch, D.**, & Massij, A. (2004). Concentratie in de Belgische auditmarkt: een onderzoek over de periode 1992-2001 en van de gevolgen van het verdwijnen van Arthur Andersen. *Accountancy & Bedrijfskunde*, 24(1), 4-16.

Breesch, D. & Branson, J. (2000). De invloed van «auditor-switching» op «audit-switching»: een empirisch onderzoek van de Belgische auditmarkt. *Accountancy & Bedrijfskunde*, 25(2), 3-33.

Breesch, D. & Branson, J.. (1998). De vrije keuze van de commissaris-revisor door de dochteronderneming: het referral-vraagstuk met empirisch onderzoek voor Belgische dochterondernemingen. *Accountancy & Bedrijfskunde*, 23(4), 24-35.

Communications at international congresses / symposia, integrally published in proceedings

Breesch, D. and Branson, J. (2012) *What is audit quality and how does one measure it? A scientific and practical approach*. Presentation at the European study day: The quality of external audit, a lever for the European economy, Brussels, Belgium.

Cole, V., Branson, J. & **Breesch, D.** (2011). *The comparability of European IFRS financial statements. Problem areas according to auditors, analysts and other users*. Paper presented at the international biennial conference of the SAAA (Southern African Accounting Association) in collaboration with the IAAER (International Association of Accounting Education and Research), Fancourt, George, South-Africa.

Hardies, K., **Breesch, D.**, & Branson, J. (2009). *Leading your audit team: on the importance of team gender*. Paper presented at the conference on 'Leadership through the gender lens: women, men and equality in organisations' organised by NASTA, Women's Leadership, Research and Education Development Project, a national co-operation project between Hanken School of Economics, Helsinki School of Economics and Jyväskylä University, Helsinki, Finland.

Communications at international congresses / symposia, published or only available as an abstract

Breesch D. and Hardies K., (2014) An Analysis of Auditors' Going-Concern Reporting Accuracy. Paper presented at the 37th EAA Annual Congress (Tallinn, May 21-23, 2014).

Ceustermans S., **Breesch, D.** (2014) Voluntary disclosure of sales by small private companies: the role of ownership, perceived competition and the accountant. Paper presented at the 37th EAA Annual Congress (Tallinn, May 21-23, 2014).

Vandenhoute M-L., **Breesch, D.** (2014) Professionalism versus commercialism. The inherent conflict in audit firms? Paper presented at the 37th EAA Annual Congress (Tallinn, May 21-23, 2014).

Breesch D., Hardies, K. (2013) *The Expectations Gap: Two Remedies Investigated*. paper presented at the 7th EARNet conference (Trier, Germany, September 17-18, 2013).

Ceustermans S., **Breesch, D.** (2013) *Determinants of voluntary disclosure of sales by small private companies*. Paper presented at the 9th Workshop on European Financial Reporting (EUFIN) in collaboration with Accounting in Europe and University of Valencia (Valencia, September 5-6, 2013).

Ceustermans S., **Breesch, D.** (2013) *Industry effects on voluntary disclosure by small private companies*. Paper presented at the 6th international workshop on accounting and regulation (EIASM) (Sienna, July 4-6, 2013)

Breesch D., Hardies, K. De Muylder, J. (2013) *The Expectations Gap: Two Remedies Investigated*. paper presented at the 36th EAA Annual Congress (Paris, May 6–8, 2013).

De Muylder, J., **Breesch, D.**, Hardies, K.(2013) *The Added Value of Auditing in Belgium: Does Audit Remain if no Longer Mandatory?* Paper presented at the 36th EAA Annual Congress (Paris, May 6–8, 2013).

Ceustermans S., **Breesch, D.** (2013) *Industry effects on voluntary disclosure by small private companies*. Paper presented at the 36th EAA Annual Congress (Paris, May 6–8, 2013).

Breesch, D. (2013) *Tone at the top: Professionalism versus Profitability*. Invited panel speaker at the 3rd conference of the European Federation of Accountants and Auditors for SMEs (EFAA), (Amsterdam, 16-17 April, 2013) .

Hardies, K., **Breesch D.**, Branson J. (2013) *Do (Fe)Male Auditors Impair Audit Quality? Evidence from Going-Concern Opinions*. Invited seminar at the University of Vaasa (Vaasa, February 20, 2013).

Hardies, K., **Breesch, D.** en De Muylder J., (2013) *The Effects of Competition on Audit Fees*, Auditing Section Midyear Meeting, (New Orleans, January 17-19, 2013).

Cole, V., Branson, J. & **Breesch, D.** (2012), *Determinants influencing the accounting policy choices European listed companies make when applying the IFRS*. 8 th Workshop on European Financial Reporting (EUFIN 2012). Prague (Czech Republic),

Cole, V., Branson, J. & **Breesch, D.** (2012). *Determinants influencing the accounting policy choices European listed companies make when applying the IFRS*. International Accounting and Auditing Conference (IAAER), Amsterdam.

Ceustermans S., **Breesch D** en Branson J. (2012) *Differential financial reporting requirements: Developing a framework using a Multi-Actor Multi-Criteria Analysis*. International Accounting and Auditing Conference (IAAER), Amsterdam.

Ceustermans S., **Breesch D** en Branson J. (2012) *Financial reporting for micro-entities: Valuable or burdensome? The case of Belgium*. International Accounting and Auditing Conference (IAAER), Amsterdam.

Ceustermans S. en **Breesch D.** (2012) *Financial reporting regulation: valuable or burdensome? An exploratory test-case for micro-entities*. 8th Workshop on European Financial Reporting (EUFIN 2012), Prague (Czech Republic)

De Muylder J., Hardies, K., **Breesch, D.** (2012) *The effects of competition on audit fees*. Paper accepted for presentation at the 35th Congress of European Accounting Association (EAA), Ljubljana, Slovenia.

Hardies, K., **Breesch, D.**, & Branson, J. (2012) *Auditor Independence Impairment: Bonding Between Clients and Individual Engagement Partners*. Paper presented at the Auditing Section Midyear Conference, Savannah, GA.

Breesch, D., Hardies, K., & Branson, J. (2011) *Auditor Independence Impairment: Bonding Between Clients and Individual Engagement Partners*, presented at the 6th EARNet Symposium, Bergen, Norway.

Hardies, K., **Breesch, D.**, & Branson, J. (2011) *The Gendered Production of Audit Quality*. Paper presented at the Critical Perspectives on Accounting Conference, Florida, US.

Hardies, K., **Breesch, D.**, & Branson, J. (2011) *The Gendered Production of Audit Quality*. Paper presented at the 2011 CAAA Annual Conference, Toronto, Canada.

Hardies, K., **Breesch, D.**, & Branson, J. (2011) *The Gendered Production of Audit Quality*. Paper presented at the 34th EAA Annual Congress (Rome, April 20–22, 2011).

Hardies, K., **Breesch, D.**, & Branson, J. (2011) *Do (Fe)Male Auditors Impair Audit Quality? Evidence from Modified Audit Opinions*. Paper presented at the 34th EAA Annual Congress (Rome, April 20–22, 2011) .

De Muylder J. & **Breesch D.** (2011) *Does Opinon-shopping really exists? Evidence form the Belgian audit market*. Paper presented at the 34th EAA Annual Congress (Rome, April 20–22, 2011) .

Cole, V., Branson, J. & **Breesch, D.**(2011) *The comparability of European IFRS financial statements. Problem areas according to auditors, analysts and other users*. Paper presened at the 34th EAA Annual Congress (Rome, April 20–22, 2011) .

Cole, V., Branson, J. & **Breesch, D.** (2010). *The uniformity-flexibility dilemma when comparing financial statements. The view of auditors, analysts and other users*. Paper presented at the 22nd Asian-Pacific Conference on International Accounting Issues, Gold Coast, Australia.

Cole, V., Branson, J. & **Breesch, D.** (2010). *The uniformity-flexibility dilemma when comparing financial statements. The view of auditors, analysts and other users*. Paper presented at the 11th World Congress of Accounting Educators and Researchers, Singapore. (Best paper award of the IAAER World Congress, granted by the *International Journal of Accounting and Information Management*)

Cole, V., Branson, J. & **Breesch, D.** (2010). *The uniformity-flexibility dilemma when comparing financial statements. The view of auditors, analysts and other users*. Paper presented at the 6th workshop of the European Financial Reporting Research Group (EUFIN), Sterling, UK.

Breesch, D. (2010) *IFRS for SMEs: the case of Belgium*. Invited panel speaker at the 2nd conference of the European Federation of Accountants and Auditors for SMEs (EFAA) on 'IFRS for SMEs and the Financial Reporting for SMEs in Europe', hosted by APAA/ACCA, London, UK.

Hardies, K., **Breesch, D.**, & Branson, J. (2010). *Audit quality: paying more for a woman?* Paper presented at the 33rd Congress of the European Accounting Association, Istanbul, Turkey.

Hardies, K., **Breesch, D.**, & Branson, J. (2010). *Male and female auditors' overconfidence*. Paper presented at the 33rd Congress of the European Accounting Association, Istanbul, Turkey.

Cole, V., Branson, J. & **Breesch, D.** (2010). *The illusion of comparable European IFRS financial statements. The view of auditors, analysts and other users.* Paper presented at the 33rd Congress of the European Accounting Association, Istanbul, Turkey.

Cole, V., Branson, J. & **Breesch, D.** (2010). *In search of the invisible user of financial statements and his information needs. The (non)sense of different standards for listed and non-listed companies.* Paper presented at the first European Federation of Accountants and Auditors (EFAA) Conference – The Growing Importance of Accountant to SMEs in a New Age, Brussels, Belgium.

Hardies, K., **Breesch, D.**, & Branson, J. (2009). *Audit groups: does gender matter?* Paper presented at the 5th European Auditing Research Network (EARNet) Symposium, Valencia, Spain.

Hardies, K., **Breesch, D.**, & Branson, J. (2009) *Leading Your Audit Team: On the Importance of Team Gender.* Paper presented at NASTA 2009 Conference ‘Leadership through the Gender Lens’, Helsinki, Finland.

Cole, V., Branson, J. & **Breesch, D.** (2009). *Are users of financial statements of publicly and non-publicly traded companies different or not? An empirical study.* Paper presented at the 5th Workshop on Accounting in Europe (Aie), Catania, Italy.

Cole, V., Branson, J. & **Breesch, D.** (2009). *Who are the users of financial statements? An empirical study of European listed companies.* Paper presented at the 7th annual international conference on business: accounting – finance – management – marketing of the business research division of the Athens Institute for Education and Research (AT.IN.E.R), Athens, Greece.

Hardies, K., **Breesch, D.**, & Branson, J. (2009). *Are female auditors still women: Analyzing the gender differences affecting audit quality.* Paper presented at the Mid-Atlantic region meeting of the American Accounting Association, Long Branch, NJ.

Cole, V., Branson, J. & **Breesch, D.** (2009). *Who are the users of financial statements? An empirical study of European listed companies.* Paper presented at the 32nd Congress of the European Accounting Association, Tampere, Finland.

Hardies, K., **Breesch, D.**, & Branson, J. (2009). *Are Female auditors still women: Analyzing the gender differences affecting the audit quality.* Paper presented at the 32nd Congress of the European Accounting Association, Tampere, Finland.

Hardies, K., **Breesch, D.**, & Branson, J. (2009). *Male and female auditors: Who in this land is fairest of all?* Paper presented at the annual conference of the accounting section of the German Academic Association for Business Research (AS-VHB), Munich, Germany.

Cole, V., Branson, J. & **Breesch, D.** (2009). *Who are the users of financial statements? An empirical study of European listed companies.* Paper presented at the annual conference of the accounting section of the German Academic Association for Business Research (AS-VHB), Munich, Germany.

Cole, V., Branson, J. & **Breesch, D.** (2008). *Finding a method to measure the comparability of the consolidated financial statements of the European listed companies from the viewpoint of users.* Paper presented at the 31st Congress of the European Accounting Association, Rotterdam, The Netherlands.

Breesch, D., Branson, J., & Lybaert, S. (2007). *The effect of auditor gender on audit opinion.* Paper presented at the Fourth European Auditing Research Network (EARNet) Symposium, Aarhus, Denmark.

Cole, V., Branson, J. & **Breesch, D.** (2007). *A review of the different methods developed to measure the comparability of financial statements*. Paper presented at the workshop on accounting and regulation of the European Institute for Advanced Studies in Management (EIASM), Siena, Italy.

Breesch, D., & Branson, J. (2002). *Referral as a determining factor for changing auditors in the Belgian auditing market: an empirical study*. Paper presented at the 25th Annual Congress of the European Accounting Association, Copenhagen, Denmark.

Breesch, D., & Branson, J. (2001). *Referral in the Belgian auditing market*. Paper presented at the First European Auditing Research Network (EARNet) Symposium, Wuppertal, Germany.

Research projects and (co-) promotor PhD-students

Empirische studie omtrent de invloed van niet-audit diensten op de auditkwaliteit.

Research-project financed by 'Informatiecentrum van het Instituut van de Bedrijfsrevisoren (ICCI)'.

Promotoren: Diane Breesch en Kris Hardies (UA) Period March 15 – December 31, 2013.

Empirische studie omtrent de honoraria van de commissaris en de impact op de auditkwaliteit.

Research-project financed by 'Informatiecentrum van het Instituut van de Bedrijfsrevisoren (ICCI)'.

Promotor: Diane Breesch. Period March 15 – December 31, 2012.

Concept analysis and sentiment analysis for financial literature. Promotor: Veronique Hoste (Hogeschool Gent, Departement Vertaalkunde, Vakgroep Taaltechnologie), **co-promotor: Diane Breesch.** Research-project financed by IWT. Doctoral PhD. Researcher: Van De Kauter, M. (2012-2015)

Determinants and consequences of voluntary (financial) disclosure by SMEs **Promotor: Diane Breesch.** Period 2010-2016. Doctoral PhD. researcher: Stefanie Ceustermans (VUBrussel)

Professionalism versus commercialism: effect of financial incentives and organisational structures **Promotor: Diane Breesch.** Period 2012-2018. Doctoral PhD. researcher: Marie-Laure Vandenhoute. (VUBrussel)

Organizational change by sport clubs influenced by a centralized implementation of a quality system. Research-project financed by the R&D department of the VUB. Promotor Jo Van Hoecke, **Co-promotor: Diane Breesch.** Period 2010-2013. Doctoral PhD. researcher: Jochen Perck (VUBrussel)

Measuring the comparability of the consolidated IFRS financial statements of the European listed companies from the viewpoint of users. Research-project financed by the R&D department of the VUB. Promotor Joël Branson, **Co-promotor: Diane Breesch.** Periode 2010-2013. Doctoral PhD researcher: Vicky Cole (VUBrussel).

The effects of auditor gender on audit quality. Research-project financed by the R&D department of the VUB. **Promotor: Diane Breesch,** Co-promotor: Joël Branson. Period 2008-2011. Doctoral PhD researcher: Kris Hardies (VUBrussel)

- Highly Commended Award winner of the 2012 Emerald/EFMD Outstanding Doctoral Research Awards in the Interdisciplinary Accounting Research category (<http://www.emeraldinsight.com/research/awards/odra.htm>).

Sports for All / Socio-economic aspects of sport and physical activity. Research-project financed by the Belgian (Flemish) Government. Promotor: Jeroen Scheerder (Katholieke Universiteit Leuven), **co-promotor: Diane Breesch (VUB), Jo Van Hoecke (VUB).** Period 2008-2011. Doctoral PhD researcher: Steven Vos (KULeuven).

Semi-agorale arbeid in de sport. Research-project financed by the Belgian (Flemish) Government. Promotor: Jeroen Scheerder (Katholieke Universiteit Leuven), **co-promotor: Diane Breesch** (VUB) Period December 2009- May 2010. Researcher: Sara Pabian (KULeuven)

Selection of other memberships

- 2013- present : Member Board of Directors Stichting' *Informatiecentrum van het Instituut van de Bedrijfsrevisoren'* (ICCI).
- 2012- present : Ad hoc member of evaluation expertcommission for PhD-scholarships and strategic fundamental research, *Agentschap voor Innovatie door Wetenschap en Technologie* (IWT).
- 2013- present : Member of the *Audit committee of the Flemisch Local Authorities ('Locale besturen') – Steden en gemeenten*
- 2011- 2013 : Member of the *Audit committee of the Flemisch Government*
- 2011- present : Member of the Editorial Board of *Tax Audit & Accountancy*, a bimonthly magazine of the Information Centre of the Belgian Institute of Registered auditors (Informatiecentrum voor het Bedrijfsrevisoraat, ICCI)
- 2010- present : Member of the Commission SME/SMP at the Belgian Institute of Registered Auditors (*Instituut van de Bedrijfsrevisoren*, IBR)
- 2009- present : Member of the *Audit committee of the Vrije Universiteit Brussel*
- 1997-present : Member of the Belgian Institute of Registered Auditors (*Instituut van de Bedrijfsrevisoren*, IBR)
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