

Prof. Dr. Thorsten Sellhorn, M.B.A.

Curriculum Vitae, including List of Publications, as of June 2022

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Academic Positions

- since 2014 Full Professor of Accounting
Ludwig-Maximilians-Universität, Munich/Germany
- 2008-2014 Full Professor of Accounting, Accounting and Control Group,
WHU – Otto Beisheim School of Management, Vallendar/Germany
- 3-4/2017 Visiting Scholar, Boston University, Questrom School of Business, Accounting Department
- 1-4/2012 Visiting Scholar, University of Arizona, Eller College of Management, Accounting Department
- 2011 Declined Full Professor positions at Universität Duisburg-Essen and Universität Innsbruck
- 2008 Declined Full Professor positions at Universität Göttingen and Universität Osnabrück
- 2004-2008 “Wissenschaftlicher Assistent” (Assistant Professor), Department of Economics and Business Administration, Ruhr-Universität Bochum
- 6-8/2007 Visiting Scholar, Harvard Business School, Boston, Massachusetts/USA,
funded by an individual research grant from the German Research Foundation
(Deutsche Forschungsgemeinschaft, DFG)
- 1-5/2007 Visiting Research Scholar, University of Wisconsin, School of Business, Madison,
Wisconsin/USA, funded by an individual research grant from the German Research
Foundation (Deutsche Forschungsgemeinschaft, DFG)
- 1999-2004 “Wissenschaftlicher Mitarbeiter” (Research Assistant), Ruhr-Universität Bochum,
Chair of International Accounting (Prof. Dr. Bernhard Pellens)

Education

- 2004-2008 Post-doctorate degree (German *Habilitation*; prerequisite to being a full university professor) at the Department of Economics and Business Administration, Ruhr-Universität Bochum
- Thesis (part German, part English): “Internationalisierung der Rechnungslegung” (internationalization of financial reporting – a collection of eleven research papers)
- 1999-2004 Dr. rer. oec. (equivalent to Ph.D.) in Economics and Business Administration at the Chair of International Accounting, Prof. Dr. Bernhard Pellens, Ruhr-Universität Bochum (*summa cum laude*)

Thesis (in English): “Goodwill Impairment and Financial Reporting Incentives – An Empirical Investigation of Transitional Write-Offs upon Adoption of SFAS 142”
(*summa cum laude*)

- 1998 Project and teaching assistant at the Department of Real Estate at the University of Wisconsin-Madison (USA), School of Business
- 1997-1998 Student of Business Administration at University of Wisconsin-Madison (USA) – School of Business, majoring in Accounting
Degree: Master of Business Administration (MBA) – Accounting (December 1998)
- 1993-1997 Student in Economics and Business Administration at Ruhr-Universität Bochum, Department of Economics and Business Administration, majoring in International Accounting, Auditing, and Taxation
Master's thesis (in German): “Der Steuersatz im Rahmen der Lehre vom Stufenbau des Steuertatbestandes“ („Tax Rates and the German Constitution“)
- 1992 German secondary school diploma (Abitur) at Gymnasium Wanne, Herne

Public research funding

- 2019 Principal investigator on two projects within the [TRR 266 Accounting for Transparency](#), a trans-regional Collaborative Research Center funded by the German Research Foundation (Deutsche Forschungsgemeinschaft – DFG).
- 2007 Individual research grant from the German Research Foundation (Deutsche Forschungsgemeinschaft, DFG) for a research project on IFRS in Europe carried out during Visiting Scholar appointments at University of Wisconsin-Madison (January-May 2007) and Harvard Business School (May-August, 2007)

Research interests

International Financial Reporting Standards (IFRS), Financial Reporting Properties (including "Quality", Conservatism, and Earnings Management), Empirical Accounting Research, Fair Value Accounting, Disclosure, Fundamental Analysis, Audit Quality, ‘Real Effects’ of Financial Reporting.

Publications

1. Monographs

- Tue Gutes und sprich darüber: Bernhard Pellens zum 65. Geburtstag*, Stuttgart 2020 (edited volume; with Nils Crasselt, Rolf Uwe Fülbier, Joachim Gassen and André Schmidt.)
- Internationale Rechnungslegung*, 11th edition, Stuttgart 2021 (with Bernhard Pellens, Rolf Uwe Fülbier, and Joachim Gassen.)
- IFRS*, Übersetzung der Monographie *Internationale Rechnungslegung* ins Chinesische, 4th edition, 2019 (with Bernhard Pellens, Rolf Uwe Fülbier, Joachim Gassen and Wang Xuyi)
- Pensionsverpflichtungen in der Rechnungslegung – Abbildung der betrieblichen Altersvorsorge nach IFRS, HGB und US-GAAP* (with Christian Barthelme), Betriebswirtschaftliche Handlungshilfe im Auftrag der Hans-Böckler-Stiftung, 2. Aufl., Düsseldorf 2014.

- Strategische Bilanzberichterstattung durch Pro forma-Kennzeichnung und Finanzgraphiken* (with Katharina Hombach, Christian Stier), edition der Hans-Böckler-Stiftung, Düsseldorf 2014
- Goodwill Impairment – An Empirical Investigation of Write-Offs under SFAS 142*, Peter Lang – Europäischer Verlag der Wissenschaften, Frankfurt am Main et al. 2014.
- Steuersatz und Verfassungsrecht – Rechtliche Vorgaben für ein politisches Instrument*, Deutscher Universitäts-Verlag, Wiesbaden 1998. <https://library.oapen.org/handle/20.500.12657/26792>

2. Refereed article

- Does Every Accounting Issue Need a Solution?, in: *Accounting and Business Research* (forthcoming) (with Katharina Hombach)
- Empirical Goodwill Research: Insights, Issues, and Implications for Standard Setting and Future Research, in: *European Accounting Review*, published online 25 Oct 2021 (with Amir Amel-Zadeh, Martin Glaum).
- Preparers' Construction of Users' Information Needs in Corporate Reporting: A Case Study, in: *European Accounting Review*, forthcoming (together with Kathrin Oberwallner, Christoph Pelger).
- Machine Learning und empirische Rechnungslegungsforschung: Einige Erkenntnisse und offene Fragen, in: *Zeitschrift für betriebswirtschaftliche Forschung (ZfbF)*, Vol. 72 (2020), Issue 1 (March 2020), pp. 49 – 69.
- Fair Value Measurement for Long-Lived Operating Assets: Research Evidence, in: *European Accounting Review*, 2019, Vol. 28, No. 33, pp. 573 – 603 (with Christian Stier)
- The Impact of Accounting Standards on Pension Investment Decisions, in: *European Accounting Review*, 2019, Vol. 28, No. 1, pp. 1 – 33, (with Vicky Kiosse, Christian Barthelme)
- Regulation of Corporate Disclosure, in: *Schmalenbach Bus Rev*, (2019), pp. 131 – 136 (with Willem F.J. Buijink, Alfred Wagenhofer)
- Shaping Corporate Actions Through Targeted Transparency Regulation: A Framework and Review of Extant Evidence, in: *Schmalenbach Bus Rev*, (2018), pp. 137 – 168 (with Katharina Hombach)
- Usage of Journal Rankings: An International Perspective, in: *Journal of International Accounting Research*, Vol. 16, No. 3, September 2017, pp. 1 – 15 (with Ervin L. Black, Lesley Stainbank, Dan Elnathan, Begona Giner, Sidney J. Gray, Sylvia Meljem, Enriquez de Rivera, Akihiro Noguchi, David A. Wood).
- Extreme Uncertainty and Forward-Looking Disclosure Properties, in: *Abacus: A Journal of Accounting, Finance and Business Studies* (2017), Vol. 53, No. 2 (2017), pp. 240-272 (doi: 10.1111/abac.12100) (with Julia Krause and Kamran Ahmed).
- Recognition versus Disclosure of Fair Values, in: *The Accounting Review*, Vol. 90, No. 6 (2015), pp. 2411-2447 (doi: <http://dx.doi.org/10.2308/accr-51044>) (with Maximilian A. Müller and Edward J. Riedl).
- Fair Value and Audit Fees. in: *Review of Accounting Studies (RASt)*, Vol. 19, No. 1 (2014), pp. 210-241 (with Igor Goncharov and Eddie Riedl).

- Intended and unintended consequences of mandatory IFRS adoption: A review of extant evidence and suggestions for future research. In: *European Accounting Review* (EAR), Vol. 22, Issue 1 (2013), pp. 1-37 (with Ulf Brüggemann and Jörg-Markus Hitz).
- The Cross-Country Comparability of IFRS Earnings and Book Values: Evidence from France and Germany, in: *Journal of International Accounting Research* (JIAR), Vol. 11, No. 1 (2012), pp. 155-184 (with Qing Liao and Hollis Skaife).
- Mandatory Fair Value Accounting and Information Asymmetry: Evidence from the European Real Estate Industry, in: *Management Science*, Vol. 57 No. 6 (2011), pp. 1138-1153 (SSRN: Abstract ID 1265065) (with Karl A. Muller III and Edward J. Riedl).
- Prognosebericht, in: *Die Betriebswirtschaft* (DBW), Vol. 70 (2011), Issue 5, S. 501-505. [„Forward-looking statement“] (with Julia Lerchenmüller).
- Case Study “Tomsel Corp.” First-Time Adoption of International Financial Reporting Standards by U.S. Company, in: *Review of Business*, Vol. 31, No. 1 (2010), pp. 22-33 (with Sylwia Gornik-Tomaszewski).
- Die neue Ordnung der US-GAAP, in: *Zeitschrift für internationale und kapitalmarktorientierte Rechnungslegung* (KoR), Vol. 10 (2010), pp. 154-163 [“The new order of US GAAP“] (with Stefan Hahn and Maximilian Müller).
- Relevance of academic research and researchers’ role in the context of the IASB’s financial reporting standard setting, in: *Abacus: A Journal of Accounting, Finance and Business Studies*, Vol. 45 No. 4 (2009), pp. 455-492 (SSRN: Abstract ID 1514068) (With R. U. Fülbier und J.-M. Hitz).
- Corporate Governance und Rechnungslegung, in: *Zeitschrift für betriebswirtschaftliche Forschung* (ZfbF), Vol. 61 (2009), Issue 1, pp. 102-113 (with Bernhard Pellens and Nils Crasselt).
- Pro forma earnings, in: *Die Betriebswirtschaft* (DBW), Vol. 69 (2009), Issue 1, S. 107-111 (with Ulfert Gronewold).
- Vorsichtige Rechnungslegung – Theoretische Erklärung und empirische Evidenz, in: *Zeitschrift für Betriebswirtschaft* (ZfB), Vol. 78 (2008), Issue 12, pp. 1317-1342 (with Rolf Uwe Fülbier and Joachim Gassen).
- Bilanzpolitik, in: *Die Betriebswirtschaft* (DBW), Vol. 67 (2007), Issue 2 (April), pp. 247-252. [„Earnings management“] (with Karsten Detert).
- Solvenztest zur Ausschüttungsbemessung – Berücksichtigung unsicherer Zukunftserwartungen, in: *Zeitschrift für betriebswirtschaftliche Forschung* (ZfbF), Vol. 59 (2007), Issue 3 (March), pp. 264-282. [“Solvency tests as payout restrictions – Accounting for uncertainty”] (with Bernhard Pellens and Nils Crasselt).
- International differences in conditional conservatism – The role of unconditional conservatism and income smoothing, in: *European Accounting Review* (EAR), Vol. 15 (2006), No. 4 (Special Issue on “Conservatism” guest-edited by Laurence van Lent and James O. Ohlson), pp. 527-564. (SSRN: Abstract ID 769705) (with Joachim Gassen and Rolf Uwe Fülbier).
- Implications of the ‘IAS Regulation’ for research into the international differences in accounting systems, in: *European Accounting Review*, Vol. 15 (2006), Supplement “Accounting in Europe” 3, pp. 187-217. (SSRN: Abstract ID 930626) (with Sylwia Gornik-Tomaszewski).
- Improving creditor protection through IFRS reporting and solvency tests, in: Lutter, Marcus (ed.), *Legal Capital in Europe, European Company and Financial Law Review* (ECFR), Special Issue

1, Walther de Gruyter, Berlin 2006, pp. 365-393. Reprinted in: Reddy, P. L. Jayanthi (ed.), *Corporate Insolvency: Creditors' protection*, The Icfai University Press, Hyderabad, India 2010, pp. 176-212. (SSRN: Abstract ID 938156) (with Bernhard Pellens).

Bilanzierung leistungsorientierter Pensionszusagen nach IFRS: Auswirkungen auf die intertemporale Ergebnisvolatilität, in: *Zeitschrift für Betriebswirtschaft (ZfB)*, Vol. 76 (2006), Special Issue 6/2006 entitled „Rechnungslegung nach internationalen Grundsätzen“, edited by Norbert Krawitz, pp. 111-138. ["Accounting for defined benefit pension plans under IFRS – Effects on earnings volatility"] (with Bernhard Pellens and Nils Crasselt).

Applying IFRS in Germany – Determinants and consequences, in: *Betriebswirtschaftliche Forschung und Praxis (BFuP)*, Vol. 58 (2006), No. 4, pp. 365-386. (SSRN: Abstract ID 906802) (with Joachim Gassen.)

Zukunft des bilanziellen Kapitalschutzes, in: Lutter, Marcus (ed.), *Das Kapital der Aktiengesellschaft in Europa*, *Zeitschrift für Unternehmens- und Gesellschaftsrecht (ZGR)*, Special Issue 17, Walther de Gruyter, Berlin 2006, pp. 451-487. ["On the future of accounting-based capital maintenance"] (with Bernhard Pellens.)

Bilanzierung leistungsorientierter Pensionspläne bei deutschen und US-amerikanischen Unternehmen – Vorschlag und Simulation einer Weiterentwicklung von SFAS 87, in: *Die Betriebswirtschaft (DBW)*, Vol. 64 (2004), No. 2 pp. 133-153. ["Accounting for defined benefit pension plans by German and US firms – Simulating a proposal to improve SFAS 87"] (with Bernhard Pellens and Rolf Uwe Fülbier.)

Enforcement von Rechnungslegungsregeln – Zum Referentenentwurf eines Bilanzkontrollgesetzes, in: *Kapitalmarktorientierte Rechnungslegung (KoR)*, Vol. 4 (2004), No. 1 pp. 1-4. ["Enforcing Financial Reporting Standards in Germany"] (with Bernhard Pellens, Karsten Detert, and Uwe Nölte.)

Neue Abgrenzungskriterien für den Konsolidierungskreis – Zur Bilanzierung von Zweckgesellschaften nach FIN 46, in: *Kapitalmarktorientierte Rechnungslegung (KoR)*, Vol. 3 (2003), No. 4 pp. 191-194. ["Accounting for Variable-Interest Entities under FASB Interpretation 46"] (with Bernhard Pellens and Jana Streckenbach.)

Full Goodwill Method – Renaissance der reinen Einheitstheorie in der Konzernbilanzierung?, in: *Kapitalmarktorientierte Rechnungslegung (KoR)*, Vol. 3 (2003), No. 1 pp. 1-4. ["Full Goodwill Method – The entity theory of consolidation revived?"] (with Bernhard Pellens and Kerstin Basche.)

Pro-Forma-Earnings: Umsatz vor Aufwendungen? – Eine kritische Analyse aktueller Forschungsergebnisse und Regulierungsbemühungen, in: *Kapitalmarktorientierte Rechnungslegung (KoR)*, Vol. 2 (2002), No. 4 pp. 153-154. ["Pro forma earnings: Earnings before the bad stuff? – A critical analysis of current research findings and standard-setting projects"] (with Franca Hillebrandt.)

Neue Goodwill-Bilanzierung steht deutschen Unternehmen nun offen – DRS 1a vom Bundesministerium der Justiz bekannt gemacht, in: *Kapitalmarktorientierte Rechnungslegung (KoR)*, Vol. 2 (2002), No. 3 pp. 113-114. ["German US GAAP firms set to implement SFAS 141 and 142"] (with Bernhard Pellens.)

4. Articles in professional journals and book chapters

- Erstanwendung der EU-Taxonomie – Eine empirische Analyse deutscher Unternehmen, in: *KoR*, Nr. 6, 2022, pp. 251 – 258 (with Ann-Kristin Großkopf, Victor Wagner)
- Dauerbaustelle Goodwillbilanzierung, in: *Betriebsberater*, 45/2021, pp. I
- Integration von ESG-Aspekten in die Unternehmenssteuerung und -berichterstattung, in: *Der Betrieb*, forthcoming (Arbeitskreis Externe Unternehmensrechnung & Integrated Reporting und Sustainable Management der Schmalenbach-Gesellschaft für Betriebswirtschaft e.V.)
- Globale Standards für Nachhaltigkeitsberichterstattung – Eine kritische Analyse des Vorstoßes der IFRS-Stiftung, in: *Der Betrieb*, Issue 30 (2021), pp. 1620 – 1629 (with Ann-Kristin Großkopf, Katharina Weiß, Victor Wagner)
- Digitalisation and employment: Empirical findings for legal, tax consulting, and audit firms, in: *Betriebswirtschaftliche Forschung und Praxis*, Vol. 72, No. 4, pp. 391-412. (with Anja Warning, Jan-Pelle Kummer)
- Thesen zur Stärkung der Corporate Governance aus Anlass des Wirecard-Falles – Studie des Interdisziplinären Arbeitskreises Corporate Governance (AKCG), in: *Der Betrieb*, Issue 11 (2021), pp. 550 – 555 (with Members of AKCG)
- Transparenz für Nachhaltigkeit – Klare und durchsetzbare globale Offenlegungspflichten können nachhaltige Entwicklung unterstützen, in: *Der Betrieb*, Issue 04 (2021), pp. M4 – M5
- Bernhard Pellens zum 65. Geburtstag – Ein höchst vorläufiger Blick auf Leben und Werk, in: *Tue Gutes und sprich darüber*, in: *Schmalenbachs Zeitschrift für betriebswirtschaftliche Forschung*, Ausgabe 4, 2020 (with Nils Crasselt, Rolf Uwe Fülbier, Joachim Gassen, André Schmidt), pp. 513 – 521.
- Der Fünfgenießer: Was Bernhard Pellens für mich als Wissenschaftler und Mensch ausmacht, in: *Tue Gutes und sprich darüber*, Schaeffer-Poeschel Verlag 2020, pp. 180 – 185.
- Bernhard Pellens zum 65. Geburtstag – Ein höchst vorläufiger Blick auf Leben und Werk, in: *Tue Gutes und sprich darüber*, in: *Tue Gutes und sprich darüber*, Schaeffer-Poeschel Verlag 2020, pp. 1 – 6 (with Nils Crasselt, Rolf Uwe Fülbier, Joachim Gassen, André Schmidt)
- Die Ambivalenz der Shortseller, in: *Die Wirtschaftswoche*, <https://www.wiwo.de/finanzen/boerse/hedgafonds-die-ambivalenz-der-shortseller/26231652.html> (with Bernd Geier)
- Wirecard – der Weckruf, in: *Der Betrieb*, Nr. 31 (03.08.2020), pp. M4 – M5
- Digitalisierung und Beschäftigung: Empirische Befunde für die Rechts- und Steuerberatung sowie Wirtschaftsprüfung, in: *Betriebswirtschaftliche Forschung und Praxis*, 72. Jg. (2020), Heft 4, pp. 391 – 412 (with Dr. Anja Warning, Jan-Pelle Kummer)
- Digitalisierung in der Wirtschaftsprüfung: Beyond the Hype, in: *WpG* 06.2020, pp. 311 – 316 (with Carina Brettschneider, Stephan Groß, Jan-Pelle Kummer, Alexander Paulus, Andreas Vogl)
- Krisenkommunikation: Eine Befragung deutscher Investor Relations-Abteilungen, in: *Corporate Finance*, 2019, Nr. 7-8, pp. 201 – 207 (with Sophia Patzak and Dirk Stauder)
- Wie stehen deutsche Prüfungsausschussvorsitzende zum Thema Prüfungsqualität?, in: *WPg* 15.2019, pp. 806 – 814 (with Jürgen Ernstberger, Bernhard Pellens, André Schmidt)

- Automatisierte Textanalyse für Bewertungszwecke und Portfolioentscheidungen, in: *Digitalisierung und Unternehmensbewertung* (Hrsg. W. Ballwieser, D. Hachmeister), Schäffer-Poeschel Verlag, 2019, pp. 119 – 148 (with Julia Menacher, Gereon Hillert)
- Digitaler Wandel im Finanzbereich, in: *WPg* 07.2019, pp. 377 – 382 (with Stefan Groß, Jakob Hamburg, Kathrin Oberwallner)
- Digitalisierung im Rechnungswesen 2018/19, in: *KoR*, Nr. 3 (2019), pp. 113 – 160 (with Ulrich Gundel, Markus Kreher, Jan-Pelle Kummer, Kathrin Oberwallner).
- Digitalisierung in der Wirtschaftsprüfung: Beyond the Hype, in: *Die Wirtschaftsprüfung*, Nr. 3 (2018), pp. 127 – 132 (with Kathrin Oberwallner, Stephan Groß, Jan-Pelle Kummer, Andreas Vogl)
- Bilanz oder Anhang? – Worauf Investoren achten, in: *Controlling and Management Review*, Nr. 4 (2017), pp. 48 – 53 (with Maximilian A. Müller).
- Informationsverarbeitung an Finanzmärkten im Umbruch – zwischen Informationsflut und automatisierter Datenanalyse, in: *KoR*, Nr. 4 (2017), pp. 217 – 224 (with Julia Menacher and Harm H. Schütt).
- Der Wirtschaftsprüfer 2.0 im digitalen Öko-System, in: *IDW Life*, Nr. 4 (2017), pp. 363 – 365 (with Stefan Groß).
- Mehr Transparenz für Investoren und Analysten, in: *Wirtschaftswoche*, Nr. 012 (2017), pp. 1 – 2.
- Ist die „Disclosure Initiative“ des IASB erfolversprechend, in: *Die Wirtschaftsprüfung*, Nr. 2 (2016), pp. 87 – 97 (with Julia Menacher).
- Welche Neuerungen bringt die “Disclosure Initiative” des IASB – Aktuelle Entwicklungen und Status Quo, in: *Die Wirtschaftsprüfung*, Vol. 68, Nr. 24 (2015), pp. 1289-1298 (with Julia Menacher).
- Ökonomische Konsequenzen der verpflichtenden IFRS-Einführung in der EU (Teil 2), in: *Der Betrieb*, Issue 32 (2015), pp. 1849 - 1855 (with Ulf Brüggemann and Jörg-Markus Hitz) (Emerald Citations of Excellence winner 2016).
- Ökonomische Konsequenzen der verpflichtenden IFRS-Einführung in der EU, in: *Der Betrieb*, Issue 32 (2015), pp. 1789 – 1794 (with Ulf Brüggemann and Jörg-Markus Hitz).
- Nichtfinanzielle Leistungsindikatoren – Bedeutung für die Finanzberichterstattung – in: *Schmalenbachs Zeitschrift für betriebswirtschaftliche Forschung* (ZfbF), Issue May 2014, pp. 235 – 256 (as member of the Working Group Externe Unternehmensrechnung of Schmalenbach-Gesellschaft für Betriebswirtschaft e.V.)
- Goodwill impairment test – Perspektiven aus der akademischen Forschung, in: Peter Küting, Norbert Pfitzer, Claus-Peter Weber (editors): *Rechnungslegung im Spannungsfeld von Kosten-Nutzen-Überlegungen*, Schäffer-Poeschel Verlag, Stuttgart 2014 (with Katharina Hombach).
- Regulatorische Trends und Qualität der Abschlussprüfung, in: *Handbuch Wirtschaftsprüfung und Steuerberatung*, Haufe Gruppe, Freiburg, München 2015
- Integrated Reporting – Herausforderungen für die Finanzberichterstattung, in: *Betriebs-Berater* (BB), Issue 15 (2013), pp. 875-882 (as member of the Working Group Externe Unternehmensrechnung of Schmalenbach-Gesellschaft für Betriebswirtschaft e.V.) [“Integrated Reporting – Challenges for Financial Reporting“]

- Zur Darstellung des Other Comprehensive Income nach IAS 1 (rev. 2011), in: *Die Wirtschaftsprüfung (WPg)*, 21/2011, pp. 1013-1016. [“Presentation of Other Comprehensive Income according to IAS 1 (rev. 2011)”] (with Stefan Hahn and Maximilian Müller).
- Empirische Jahresabschlussforschung, in: Walther Busse von Colbe, Nils Crasselt, Bernhard Pellens (editors), *Lexikon des Rechnungswesens*, 5th, edition, Oldenbourg Verlag, München 2011, pp. 415-421. [“Empirical accounting research”] (with Joachim Gassen).
- Konzernabschluss, in: Walther Busse von Colbe, Nils Crasselt, Bernhard Pellens (editors), *Lexikon des Rechnungswesens*, 5th, edition, Oldenbourg Verlag, München 2011, pp. 473-479. [“Consolidated financial statements”] (with Julia Lerchenmüller).
- Pro-forma-Kennzahlen, in: Walther Busse von Colbe, Nils Crasselt, Bernhard Pellens (editors), *Lexikon des Rechnungswesens*, 5th, edition, Oldenbourg Verlag, München 2011, pp. 602-605. [“Pro forma earnings”] (with Ulfert Gronewold).
- Der IASB-Entwurf zum Other Comprehensive Income, in: *Die Wirtschaftsprüfung (WPg)*, Vol. 63 (2010), pp. 955-958. [“The IASB’s exposure draft on other comprehensive income”] (with Stefan Hahn and Maximilian Müller).
- Der Fall Lehman Bros. – Bilanzkosmetik mit Repo 105/108-Transaktionen, in: *Der Betrieb (DB)*, Vol. 63 (2010), pp. 2117-2124. [“The case of Lehman Bros. – Balance sheet manipulation using repo 105/108 transactions”] (with Stefan Hahn and Maximilian Müller).
- Bilanzierung strukturierter Finanzprodukte vor dem Hintergrund aktueller Entwicklungen, in: *Zeitschrift für Internationale Rechnungslegung (IRZ)*, Vol. 5 (2010), Issue 9, pp. 397-413. [“Current trends in accounting for embedded derivatives”] (with Stefan Hahn).
- Wechselwirkungen von Finanzkrise und Rechnungslegung, in: *Zeitschrift für Controlling und Management (ZfCM)*, Vol. 54 (2010), Special Issue 1, pp. 19-21. [“The interaction of financial reporting and the financial crisis”] (with Stefan Hahn and Maximilian Müller).
- Articles „Internationale Rechnungslegung“ and „Konzernrechnungslegung“ as well as several other entries in the topic area of international accounting, in: *Gabler Wirtschaftslexikon*, 17th edition, Wiesbaden 2010 (with Bernhard Pellens and Torben Rütters.), online at: <http://wirtschaftslexikon.gabler.de/Archiv/134403/internationale-rechnungslegung-v3.html>
- Comprehensive Income, in: *Bilanzen im Mittelstand*, Vol. 2 (2009), p. 72 (with Maximilian Müller).
- Prognoseberichterstattung in Aufschwung und Krise - Eine empirische Untersuchung der DAX-Unternehmen, in: *Der Betrieb (DB)*, Vol. 62 (2009), pp. 1305-1313. [„Management forecasts in times of boom and bust – Empirical evidence from DAX companies“] (with Franca Ruhwedel and Julia Lerchenmüller).
- Internationale Abschlüsse in neuem Gewand – Das Discussion Paper zu “Financial Statement Presentation” (Phase B), in: *Die Wirtschaftsprüfung (WPg)*, Vol. 62 (2009), issue 7, pp. 405-410. [„International Financial Statements remodeled – The Discussion Paper on „Financial Statement Presentation“ (Phase B)“] (with Rolf Uwe Fülbier and Friederike Maier).
- Pensionsverpflichtungen nach dem Regierungsentwurf eines BilMoG – Simulation erwarteter Auswirkungen, in: *Der Betrieb*, Vol. 61 (2008), pp. 2373-2380. [“Accounting for pensions under reformed German GAAP – A simulation of expected effects”] (with Bernhard Pellens and Adam Strzyz).
- Fair Value-Bilanzierung und Ergebnisspaltung, in: Wagner, F. W., Schildbach, T., Schneider, D. (eds.): *Private und öffentliche Rechnungslegung* – Festschrift für Hannes Streim zum 65.

Geburtstag, Wiesbaden 2008, pp. 279-295. ["Fair Value Accounting and Earnings Disaggregation"] (with Bernhard Pellens, Nils Crasselt and André Schmidt).

Bilanzierung überdotierter Pensionsverpflichtungen: Die Asset Ceiling-Regel nach IAS 19 und IFRIC 14, in: *Praxis der Internationalen Rechnungslegung* (PiR), Vol. 4 (2008), issue 11, pp. 356-364. [„Accounting for overfunded pension plans – The asset ceiling“] (with Natalie Deiter).

The role of conservatism in decision-useful financial reporting, in: *Global Financial Reporting – Development, Application, and Enforcement of IFRS*, edited by Hans-Georg Bruns, Robert H. Herz, Heinz-Joachim Neubürger, and David Tweedie, 2008 (a publication celebrating the 60th birthday of Liesel Knorr, the president of Germany's financial reporting standard setter, the German Accounting Standards Board, GASB), pp. 167-193 (with Bernhard Pellens and Adam Strzyz).

IFRS 3 (rev. 2008): Einheitstheorie in der M&A-Bilanzierung, in: *Betriebs-Berater*, Vol. 63 (2008), pp. 602-606. ["The IASB's new business combinations standard – introduction of the entity theory] (with Bernhard Pellens and Holger Amshoff).

Business Combinations – Phase II des IASB: Der Fall "Springer AG – ProSiebenSat.1 Media AG", in: *Steuern und Bilanzen* (StuB), Vol. 7 (2005), IFRS supplement 'PiR', issue 6, pp. 89-93. ["Illustrating the purchase and acquisition methods – Springer's acquisition of ProSiebenSat.1 Media AG"] (with Holger Amshoff).

Goodwill Impairment Test – ein empirischer Vergleich der IFRS- und US GAAP-Bilanzierer im deutschen Prime Standard, in: *Betriebs-Berater*, Vol. 60 (2005), supplement 10 (issue 39), pp. 10-18. ["Best practice of accounting for goodwill under IFRS 3 – A survey of firms listed in the German Prime Standard"] (with Bernhard Pellens, Rolf Epstein, Daniela Barth, and Peter Ruhwedel.)

Reform der Konzernbilanzierung – Neufassung von IFRS 3 "Business Combinations", in: *Der Betrieb*, Vol. 58 (2005), pp. 1749-1755. ["The IASB's reform of goodwill accounting – ED-IFRS 3 'Business Combinations'"] (with Bernhard Pellens and Holger Amshoff.)

Pensionsverpflichtungen nach IAS 19 – Eine beispielorientierte Darstellung, in: *Steuern und Bilanzen* (StuB), Vol. 6 (2004), No. 9 pp. 385-394. ["Accounting for pension plans under IAS 19 – A description using illustrative examples"] (with Rolf Uwe Fülbier.)

Entwicklungstendenzen der Internationalen Rechnungslegung - Bericht zum gleichnamigen Workshop des Instituts für Unternehmungsführung und Unternehmensforschung am 9. 1. 2003 an der Ruhr-Universität Bochum, in: *Steuern und Bilanzen* (StuB), Vol. 5 (2003), pp. 266-269. ["Developments in International Accounting – A Workshop Transcript"] (with Kerstin Basche.)

Minderheitenproblematik beim Goodwill Impairment Test nach geplanten IFRS und geltenden US-GAAP, in: *Der Betrieb*, Vol. 56 (2003), pp. 401-408. ["Accounting for minority interests when applying the goodwill impairment test mandated under proposed IFRS and existing US-GAAP"] (with Bernhard Pellens.)

Bedeutung der neuen Goodwill-Bilanzierung nach US-GAAP für die wertorientierte Unternehmensführung, in: Peter Horvath (editor), *Performance Controlling – Strategie, Leistung und Anreizsystem effektiv verbinden*, Schäffer-Poeschel Verlag, Stuttgart 2002, pp. 131-152. ["Accounting for goodwill under SFAS 142 and its implications for shareholder value-oriented management"] (with Bernhard Pellens and Nils Crasselt.)

- Goodwill-Bilanzierung nach SFAS 141 und 142 für deutsche Unternehmen, in: *Der Betrieb*, Vol. 54 (2001), pp. 1681-1689. ["Can German firms apply SFAS 141 and 142 in their consolidated financial statements?"] (with Bernhard Pellens.)
- Immaterielle Werte in der kapitalmarktorientierten Rechnungslegung, in: Coenenberg, Adolf G./Pohle, Klaus (editors), *Internationale Rechnungslegung – Konsequenzen für Unternehmensführung, Rechnungswesen, Standardsetting, Prüfung und Kapitalmarkt*, Kongress-Dokumentation, 54. Deutscher Betriebswirtschafter-Tag 2000, Schäffer-Poeschel Verlag, Stuttgart 2000, pp. 81-114. ["Accounting for intangible assets in an investor-oriented accounting regime"] (with Bernhard Pellens and Rolf Uwe Fülbier.)
- Neue Goodwill-Bilanzierung nach US-GAAP – Der Impairment-Only Approach des FASB, in: *Der Betrieb*, Vol. 54 (2001), pp. 713-720. ["Paradigm shift in goodwill accounting under US GAAP: The FASB's impairment-only approach"] (with Bernhard Pellens.)
- Ansätze zur bilanziellen Behandlung des Goodwill im Rahmen einer kapitalmarktorientierten Rechnungslegung, in: *Der Betrieb*, Vol. 53 (2000), pp. 885-892. ["Accounting for goodwill in an investor-oriented accounting regime"]
- Kapitalkonsolidierung nach der Fresh-Start-Methode, in: *Betriebs-Berater*, Vol. 54 (1999), pp. 2125-2132. ["Accounting for business combinations using the fresh-start method"] (with Bernhard Pellens.)

5. News articles

- Aufgelöst – Hohe Abschreibungen haben den DAX-Konzernen wie Bayer Milliardenverluste beschert, in: *Euro – Das Magazin für Wirtschaft und Geld*, Heft-Nr. 5/2021, pp. 32 - 35
- Lehren aus dem Fall Wirecard, in: *Euro am Sonntag*, Heft-Nr. 35/2020 (with Bernd Geier)
- Gar nichts sagen ist die schlechteste Lösung, in: *Wirtschaftswoche* (21. April 2020) (with Maximilian Müller) <https://www.wiwo.de/finanzen/boerse/gewinnprognosen-an-der-boerse-gar-nichts-sagen-ist-die-schlechteste-loesung/25757398.html>
- Wie geht es nach Corona weiter, in: *Frankfurter Allgemeine Zeitung* No. 92 (20 April 2020) p. 16 (with Maximilian Müller)
- Digitalisierung braucht optimierte Prozesse, in: *Frankfurter Allgemeine Zeitung* No. 175 (31 July 2017), p. 16 (with Thomas Hess and Markus Kreher)
- Big Data verhindert Bilanzskandale, in: *Frankfurter Allgemeine Zeitung* No. 213 (12 September 2016), p. 26.
- IFRS-Auswirkungen: Eher positiv, in: *Frankfurter Allgemeine Zeitung* No. 217 (17 September 2012), p. 12. ["IFRS impact: Slightly positive"] (with Ulf Brüggemann und Jörg-Markus Hitz.)
- Solvenztest statt Handelsbilanz, in: *Frankfurter Allgemeine Zeitung* No. 283 (5 December 2005), p. 26. ["Solvency test to replace capital maintenance for creditor protection"] (with Bernhard Pellens and Marc Richard.)
- Paradigmenwechsel in der Firmenwert-Bilanzierung – IASB folgt amerikanischen Vorschriften/Neue Herausforderungen auch für deutsche Unternehmen, in: *Frankfurter Allgemeine Zeitung* No. 292 (16 December 2002), p. 22. ["Paradigm shift in goodwill accounting"] (with Bernhard Pellens.)

Verwirrung beim Anleger wegen der neuen Firmenwertbilanzierung – Ruhr-Universität Bochum befragt deutsche Unternehmen zu neuen Bilanzierungsregeln, in: *Frankfurter Allgemeine Zeitung* No. 93 (22 April 2002), p. 25. ["Investors confused over new US standards on goodwill accounting"] (with Bernhard Pellens and Markus Weinreis.)

Große Gewinnsteigerungen durch neue Goodwill-Bilanzierung, in: *Frankfurter Allgemeine Zeitung* No. 150 (2 July 2001), p. 28. ["New US accounting standards for goodwill expected to boost earnings"] (with Bernhard Pellens.)

5. Editorships

Schriftenreihe Betriebswirtschaftliche Forschung im Rechnungswesen, edited by Nils Crasselt, Rolf Uwe Fülbier, Joachim Gassen, Bernhard Pellens und Thorsten Sellhorn.

6. Other publications

Digitalisierung im Rechnungswesen 2021 – Studie online abrufbar unter: <https://home.kpmg/de/de/home/themen/2021/09/digitalisierung-im-rechnungswesen-2021.html>

Ein fieses Detail der weltweiten Steuerreform – Gastbeitrag in der Süddeutschen Zeitung vom 10.05.2021 (zusammen mit Deborah Schanz und Christian Hofmann)

Thesen zur Corporate Governance – Gastbeitrag in der Börsenzeitung vom 12.03.2021 (zusammen mit Bernhard Pellens und Joachim Hennrichs et al)

Digitalisierung im Rechnungswesen 2020 – Studie. Online abrufbar unter https://hub.kpmg.de/studie-de-digitalisierung-im-rechnungswesen-2020?gclid=Cj0KCQjwnqH7BRDdARIsACTSAduCdn9mA0hpf5iC8d3mohgutnOPxAIRVArwkmeluc426lTj5znRljwaAl-RE-ALw_wcB

Digitalisierung im Rechnungswesen 2019 – Studie. Online abrufbar unter <https://home.kpmg/de/de/home/themen/2019/08/digitalisierung-im-rechnungswesen-2019.html>

Digitalisierung im Rechnungswesen 2018 – Eine Bestandsaufnahme im Accounting und Controlling. Online abrufbar unter <https://home.kpmg/de/de/home/themen/2018/08/digitalisierung-im-rechnungswesen-2018.html>

Digitalisierung im Rechnungswesen 2017 – Studie zum aktuellen Stand deutscher Unternehmen. Online abrufbar unter: <https://home.kpmg.com/de/de/home/themen/2017/07/digitalisierung-im-rechnungswesen.htm>

Hart aber herzlich, in: Alumni (Hrsg.), Controlling und Jürgen Weber – Eine Festschrift zum 60. Geburtstag, Wiesbaden 2013, p. 138-140

David Alexander, Christopher Nobes, Financial Accounting: An International Introduction — With an Appendix on Double-Entry Bookkeeping by Anne Ullathorne 4th ed. (2010), Book review in: *The International Journal of Accounting*, Vol. 48 (2013), issue 1, pp. 139-143

Barth, Daniela: Prognoseberichterstattung, Rezension in: *Zeitschrift für Internationale Rechnungslegung (IRZ)*, 12/2010, p. 575

Freiberg, Jens: Diskontierung in der internationalen Rechnungslegung, Rezension in: *Unternehmenssteuern und Bilanzen (StuB)*, 21/2010, p. VII

Quo Vadis, DRSC? Gastkommentar in: *Der Betrieb*, Vol. 63 (2010), issue 27/28, p. M1 (with Rolf Uwe Fülbier and Joachim Gassen.)

Quo Vadis, DRSC? In: *DRSC-Quartalsbericht Q2/2010*, Berlin, p. 4-6 (with Rolf Uwe Fülbier and Joachim Gassen.)

Advances in Financial Reporting and Corporate Governance of EU Listed Companies: The Case of Germany, in: *Global Markets in Dynamic Environments: Making Positive Connections through Strategy, Technology and Knowledge – Proceedings of the International Conference of the Global Business and Technology Association*, Lisbon/Leiria, Portugal (July 12-16, 2005): 470-478. (with Sylwia Gornik-Tomaszewski.)

Article „Internationale Rechnungslegung“ and other entries on (international) accounting, in: *GABLER-Wirtschaftslexikon* (Germany's no. 1 business encyclopedia), 16th ed., Wiesbaden 2004 (with Bernhard Pellens.)

Konzernrechnungslegungspflicht infolge Beherrschungsvertrags, in: *Steuern und Bilanzen* (StuB), Vol. 1 (1999), p. 844. [„Does a control contract establish the obligation to draw up consolidated financial statements?“]

Contributed to „Pension provisions, pension funds and the rating of companies – a critical analysis“, research report commissioned by ThyssenKrupp AG, Deutsche Post AG and Linde AG, prepared by W. Gerke and B. Pellens, in association with N. Crasselt, R. U. Fülbier, F. Mager, A. Röhrs and T. Sellhorn, 2003.

Editor of *Kurznachrichten Internationale Rechnungslegung* [International Accounting News Service] (published monthly in *DER BETRIEB*), 1999-2008.

Editor of *Rechnungslegungs Report* [Accounting Update] (published bi-monthly in *Kapitalmarktorientierte Rechnungslegung, KoR*), 2002-2008.

Invited Research Presentations

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|---------------|---|
| May 2022 | Vortrag bei der EAA-Jahrestagung in Bergen, „Accounting Standard Setting: The Role of Real Effects“ |
| April 2022 | Vortrag an der University of Oxford, Said Business School, „How to bring our moral values into what we value? Rethinking Prosperity for Governments and Business“ |
| November 2021 | Vortrag an der Humboldt.-Universität bei Prof. Dr. Joachim Gassen, „How Does Carbon Footprint Information Affect Consumer Choice? A Field Experiment“ |
| November 2021 | Vortrag bei International CF R FPO-Conference, „Digital Transformation in Accounting: Lessons from the Field“ |
| November 2021 | Vortrag bei der 45. Sitzung des Forum Compliance & Integrity (FCI), „Aktuelle Entwicklungen in der Nachhaltigkeitsberichterstattung“ |
| November 2021 | Vortrag bei Google Executive Council, „Globale Standards für Nachhaltigkeitsberichterstattung“ |
| November 2021 | Follow-up Webinar bei Morrison & Foerster, „ESG Reporting Standards Current Landscape and Outlook“ |

- November 2021 Vortrag bei der 45. Sitzung des Forum Compliance & Integrity (FCI), „Aktuelle Entwicklungen in der Nachhaltigkeitsberichterstattung“
- September 2021 Vortrag bei TRR 266 Mini Conference, „Firm value effects of targeted disclosure regulation: The role of reputational cost“ (with Katharina Hombach)
- February 2021 Vortrag bei Deutsche Vereinigung für Finanzanalyse und Asset Management, „Der Einfluss numerischer Präzision von Management-Gewinnprognosen auf Investoren“
- December 2020 IAASBB ONLINE SEMINAR SERIES, “On Sustainable Development and Reporting –A Challenge (Not Only) for the Academic Accounting Community”
- November 2020 TRR 266 Accounting for Transparency, Annual Conference, “Corporate reporting and users’ information needs – A preparer perspective”
- November 2020 American Accounting Association AAA International Accounting Section Webinars, “Balance sheet volatility and stock prices”
- March 2020 EFRAG TEG Webcast Meeting, Brussels, “Empirical goodwill research – Knowledge claims, validity challenges, and implications”
- August 2019 Annual Meeting of the American Accounting Association in San Francisco, “How do committee chairs shape audit quality?”
- June 2019 Tilburg University, “Voluntary change in corporate reporting: A case study” (with Kathrin Oberwallner, LMU, and Christoph Pelger, University of Innsbruck)
- May 2019 EFRAG Academic Panel, 42nd Annual Congress of the European Accounting Association (EAA), “Shaping Corporate Actions Through Reporting Regulation”
- April 2019 Universität Bukarest, “Initiation of voluntary change and innovation in external reporting: A case study of the restructuring of an annual report”
- March 2019 Universität Wien, “Ansichten von Prüfungsausschussvorsitzenden (PAV) börsennotierter deutscher Konzerne”
- November 2018 Universität Innsbruck, How do audit committee chairs shape audit quality?
- October 2018 Università Ca’ Foscari Venezia, “Firm Value Effects of Targeted Disclosure Regulations: The Role of Reputational Costs”
- October 2018 Libera Università di Bolzano, “Firm Value Effects of Targeted Disclosure Regulations: The Role of Reputational Costs”
- June 2018 Università Commerciale L. Bocconi, „Firm Value Effects of Targeted Disclosure Regulation: The Role of Reputational Costs”
- May 2018 Frankfurt School of Finance & Management, “Digitalisierung im Rechnungswesen – einige empirische Erkenntnisse”
- March 2018 Research Workshop, University of Zurich, „The Impact of Accounting Standards on Pension Investment Decisions “
- December 2017 Konferenz Big Data in Audit und Accounting at Humboldt-Universität zu Berlin, “Machen Big Data und AI Rechnungslegung und Abschlussprüfung besser (oder nur billiger)?”

- November 2017 Mini Conference at Tilburg University, “Financial Disclosure Regulation to Achieve Public Policy Objectives: Evidence from Extractive Issuers”
- November 2017 Doctoral Course at Tilburg University, “Research in Financial Accounting”
- November 2017 IASB Research Forum at Brussels, “The impact of the allocation of pension assets”
- June 2017 Research Workshop, University of Innsbruck, “How audit committee chairs perceive and shape audit quality: Evidence from the field”
- May 2017 Research Workshop, Universidad Carlos III de Madrid, “Financial Disclosure Regulation to Achieve Public Policy Objectives: Evidence from Extractive Issuers”
- March 2017 Research Workshop, Boston University, “Accounting Standards and the Allocation of Pension Assets”
- March 2017 Doctoral Course Session, Boston University, “Real effects of financial reporting regulation: Research opportunities”
- September 2016 Research Workshop, Università degli Studi di Parma, “Accounting Standards and the Allocation of Pension Assets”
- May 2016 Research Workshop, LUISS Università Guido Carli, “Accounting Standards and the Allocation of Pension Assets”
- May 2016 38th Annual Congress of the European Accounting Association at Maastricht, “Accounting Standards and the Allocation of Pension Assets”
- March 2016 Research Workshop, Georg-August-Universität Göttingen, “Accounting Standards and the Allocation of Pension Assets”
- February 2016 „Automatisierte Textanalyse in der Rechnungslegungsforschung – Erkenntnisstand und Methodenfragen“ (zusammen mit Dr. Harm Schütt, LMU München), University of Passau
- November 2015 ACA Workshop at Hochschule St. Gallen: “Accounting Standards and the Allocation of Pension Assets”
- March 2015 Verein für Socialpolitik, Conference of the Ausschuss Unternehmensrechnung: „Recognition versus Disclosure of Fair Values“
- March 2015 Accounting Seminar, University of Exeter: “Fair Value and Corporate Investment”
- February 2015 Research Workshop, University of Paderborn: „Accounting Measurement and Investment Efficiency“
- December 2014 Research Workshop, University of Lancaster: „Recognition versus Disclosure of Fair Values“
- November 2013 Research Workshop, University of Padova: „Recognition versus Disclosure of Fair Values“
- September 2013 Research Seminar in Accounting, Auditing & Governance (AAG), Universität Zürich: “Recognition versus Disclosure of Fair Values”

- June 2013 Research Workshop, Karl-Franzens-Universität Graz: „Recognition versus Disclosure of Fair Values“
- June 2013 Research Workshop „Financial Markets and Financial Management“, Heinrich-Heine-Universität, Düsseldorf: „Do Accounting Rules Affect R&D Investment Internationally?“
- April 2013 Accounting Research Workshop, ESSEC Business School, Paris: „Recognition versus Disclosure of Fair Values“
- October 2012 IX Workshop on Empirical Research in Financial Accounting, Universidad de Las Palmas, Gran Canaria, Spain: “Transition from US GAAP to IFRS – Effects on Earnings Informativeness”
- October 2012 IX Workshop on Empirical Research in Financial Accounting, Universidad de Las Palmas, Gran Canaria, Spain: “Recognition versus Disclosure of Fair Values”
- June 2012 EIASM Workshop on Accounting and Economics, IE University, Segovia, Spain: „Recognition versus Disclosure of Fair Values“
- May 2012 Accounting Research Workshop, Ludwig-Maximilians-Universität München: „Recognition versus Disclosure of Fair Values“
- February 2012 American Accounting Association’s International Accounting Section Midyear Meeting at Phoenix, AZ: „Recognition versus Disclosure of Fair Values“
- February 2012 American Accounting Association’s International Accounting Section Midyear Meeting at Phoenix, AZ: „Transition from U.S. GAAP to IFRS – Effects on Earnings Informativeness“
- December 2011 Wirtschaftswissenschaftliches Forum, ifu Institut für Unternehmensführung at Ruhr-Universität Bochum: „Empirische Forschung in der Rechnungslegung: Was bringen die IFRS?“
- October 2011 Recruiting workshop, Universität Frankfurt: „Fair Value and Audit Fees“
- October 2011 Research workshop, Universität Mannheim: „Fair Value and Audit Fees“
- October 2011 Research seminar, FU Berlin: „ Recognition versus Disclosure of Fair Values “
- March 2011 Recruiting workshop, Universität Innsbruck: „Fair Value and Audit Fees“
- February 2011 Recruiting workshop, Universität Duisburg-Essen: „Fair Value and Audit Fees“
- February 2011 Research workshop, HEC Paris: „Fair Value and Audit Fees“
- February 2011 Brown bag seminar, Frankfurt School of Finance and Management: „Do accounting rules adversely affect R&D investment? “
- May 2010 33rd Annual Congress of the European Accounting Association at Istanbul, Turkey: „The valuation usefulness of conditional versus unconditional conservatism in earnings: Evidence from accounting for research and development in Germany“
- September 2009 Accountancy Seminar at Amsterdam Business School, University of Amsterdam, Amsterdam, the Netherlands: „The Comparability of IFRS Earnings and Book Values across Countries: Evidence from Accounting-Based Valuation Models“

- August 2009 Annual Meetings of the American Accounting Association in New York City, NY: „The Cross-Country Comparability of IFRS Earnings and Book Values: Evidence from Accounting-Based Valuation Models“
- May 2009 32nd Annual Congress of the European Accounting Association at Tampere, Finland: „Approaches To Accounting Research: Evidence From EAA Annual Congresses“
- February 2009 Annual Conference 2009: Financial and Management Accounting, Auditing and Corporate Governance Accounting Section of the German Academic Association for Business Research (AS-VHB) in collaboration with the International Association for Accounting Education and Research (IAAER), Ludwig-Maximilians-University Munich: „Consequences of Voluntary and Mandatory Fair Value Accounting: Evidence Surrounding IFRS Adoption in the EU Real Estate Industry“
- December 2008 Accountancy seminar at Tilburg University’s CentER, Tilburg, the Netherlands: „Consequences of Voluntary and Mandatory Fair Value Accounting: Evidence Surrounding IFRS Adoption in the EU Real Estate Industry“
- April 2008 31st Annual Congress of the European Accounting Association at Rotterdam, the Netherlands: „Choosing Historical Cost versus Fair Value: Evidence from the European Real Estate Industry“
- April 2008 31st Annual Congress of the European Accounting Association at Rotterdam, the Netherlands: „The Comparability of IFRS Earnings and Book Values across Countries: Evidence from Accounting-Based Valuation Models“
- February 2008 Job-market presentations at WHU – Otto Beisheim School of Management, Vallendar: „Choosing Historical Cost versus Fair Value: Evidence from the European Real Estate Industry“
- January 2008 Job-market presentations at Universität Potsdam, Universität Osnabrück, and ESCP-EAP Berlin: „Choosing Historical Cost versus Fair Value: Evidence from the European Real Estate Industry“
- September 2007 Job-market presentation at Georg-August-Universität Göttingen: „Choosing Historical Cost vs Fair Value: Evidence from the European Real Estate Industry“
- August 2007 Research Workshop at Harvard Business School: „Choosing Historical Cost versus Fair Value: Evidence from the European Real Estate Industry“
- July 2007 Job-market presentation at Universität Konstanz: „The Comparability of IFRS Earnings and Book Values across Countries: Evidence from Accounting-Based Valuation Models“
- May 2007 Accounting Workshop at the University of Wisconsin, Madison/WI: „The Comparability of IFRS Earnings and Book Values across Countries: Evidence from Accounting-Based Valuation Models“
- October 2006 Research Colloquium at WHU Otto Beisheim School of Management, Vallendar/Germany: „Das Vorsichtsprinzip in der Rechnungslegung“ (“Conservatism in accounting”) (with Rolf Uwe Fuelbier)

- June 2006 University of Lodz, Poland, the Academy of Management, Lodz/ Poland, Clark University, Campus Lodz/ Poland. Conducted lectures and research workshop on European financial reporting and IFRS implementation
- March 2006 29th Annual Congress of the European Accounting Association at Dublin, Ireland: “Methodological approaches to accounting research: Evidence from EAA annual congresses”
- March 2006 29th Annual Congress of the European Accounting Association at Dublin, Ireland: “Determinants of accounting choice with regard to pension obligations – The new option of accounting for actuarial gains and losses under IAS 19”
- May 2005 Workshop “Accounting in Europe beyond 2005” in Regensburg, Germany: “Implications of the 'IAS regulation' for research into the international differences in accounting systems”
- May 2005 28th Annual Congress of the European Accounting Association at Gothenburg, Sweden: ”Do harmonized accounting standards achieve harmonized accounting practices? – Evidence from China”
- April 2004 27th Annual Congress of the European Accounting Association at Prague, the Czech Republic: “Goodwill impairment and financial reporting incentives – An empirical investigation of transitional write-offs upon adoption of SFAS 142”
- March 2004 Brown Bag Seminar at Rheinisch-Westfälisches Institut für Wirtschaftsforschung (RWI), Essen, Germany: “Goodwill impairment and financial reporting incentives: An empirical investigation of transitional write-offs upon adoption of SFAS 142”
- April 2002 25th Annual Congress of the European Accounting Association at Copenhagen, Denmark: “‘Earnings before bad stuff’ – Pro forma earnings disclosures in German annual reports”
- April 2002 Participant in the PwC European Doctoral Colloquium in Accounting at Kallundborg, Denmark: “Goodwill Accounting and Earnings Management under US-GAAP”

Invited Discussions

- March 2020 Tagung Ausschuss Unternehmensrechnung: Discussed Allen Huang, Hong Kong University of Science and Technology and Pepa Kraft, HEC Paris “Credit Rating Agencies and Accounting Fraud Detection”
- March 2015 Financial Accounting Symposium, University of Cambridge: Discussed Fiechter, Landsmann, Peasnell, and Renders: “Why Too-Important-to-Fail Banks in Europe Elected Not to Use the IFRS Option to Reclassify Financial Assets out of Fair Value in 2008”
- May 2014 37th Annual Congress of the European Accounting Association at Tallinn, Estonia: Discussed Barth, Amel-Zadeh and Landsman, “Does Fair Value Accounting Contribute to Procyclical Leverage?”

- May 2013 36th Annual Congress of the European Accounting Association at Paris, France: Discussed Christensen, Hail and Leuz, “Mandatory IFRS Reporting and Changes in Enforcement”
- October 2012 IX Workshop on Empirical Research in Financial Accounting at Gran Canaria, Spain: Discussed García Lara et al., “Information consequences of accounting conservatism”
- May 2012 35th Annual Congress of the European Accounting Association at Ljubljana, Slovenia: Discussed Lobo et al., “CEO Inside Debt, Risk Taking, Earnings Management, and Financial Trouble: Pre-crisis and Crisis Period Evidence from the Banking Industry”
- July 2011 2nd Accounting History International Emerging Scholars’ Colloquium, Vallerdar, Germany: Panelist
- June 2011 Seventh Accounting Research Workshop, University of Fribourg, Switzerland: Discussed Bischof, Daske, Gebhardt, “Fair value accounting and the business model of banks: Evidence from the global adoption of IAS 39”
- April 2011 34th Annual Congress of the European Accounting Association at Rome, Italy: Discussed Brown, Christensen, Elliott and Mergenthaler, “Investor Sentiment and Pro Forma Earnings Disclosures”
- May 2010 33rd Annual Congress of the European Accounting Association at Istanbul, Turkey: Discussed Fiechter, “Big Bath Accounting using Fair Value Measurement Discretion during the Financial Crisis”

Other Invited Speeches

- January 2020 Vortrag bei EY Board Summit 2020, “Is Green the new Black? – Ökologische Nachhaltigkeit als neue Leitlinie (nicht nur) der EU-Transparenzregulierung”
- November 2019 Sitzung des Arbeitskreises Externe Unternehmensrechnung der Schmalenbach-Gesellschaft für Betriebswirtschaft e.V., “Goodwill Impairment Test”
- November 2019 Verleihung des 17. Münchner Forschungspreises, “Einflussfaktoren und Auswirkungen von Unternehmenstransparenz”
- October 2019 Vortrag beim KPMG Digital Treasury Summit, Keynote Speech: „Digitalisierungstrends im Finanzbereich“
- September 2019 Öffentliche Sitzung des Arbeitskreises Externe Unternehmensrechnung der Schmalenbach-Gesellschaft für Betriebswirtschaft e.V. anlässlich des 73. Betriebswirtschaftler-Tages, “Qualitätsmessung des Rechnungslegungsprozesses – aus der Sicht der Wissenschaft”
- April 2019 Vortrag beim KPMG Digital Treasury Summit, “Studie Digitale Transformation im Rechnungswesen”
- January 2019 Deloitte Update für Aufsichtsräte, München, “Prüfungsausschuss und Prüfungsqualität – Kernergebnisse einer Interviewstudie mit deutschen Prüfungsausschussvorsitzenden (PAV)”
- December 2018 Verleihung des 16. Münchner Forschungspreises, “Automatisierte Datenanalyse für Bewertungszwecke und Portfolioentscheidungen”

- November 2018 Tagung der Leiter/-innen der Bilanzabteilungen im Bundesverband Öffentlicher Banken Deutschlands (VÖB), „Digitalisierung im Rechnungswesen – Einige empirische Erkenntnisse“
- September 2018 Öffentliche Sitzung des Arbeitskreises Externe Unternehmensrechnung anlässlich des 72. Deutschen Betriebswirtschafter-Tages, „Alternative Performance-maße“ (Teilvortrag)
- May 2018 Jahrestagung der Wissenschaftlichen Kommission Rechnungswesen im Verband der Hochschullehrer für Betriebswirtschaft, „Forschung zur Digitalisierung im Rechnungswesen: Bestandsaufnahme und offene Fragen“
- April 2018 Tagung Ausschuss Unternehmensrechnung im Verein für Socialpolitik an der Wirtschaftsuniversität Wien, „Financial Disclosure Regulation to Achieve Public Policy“
- March 2018 Tagetik Zürich „Why IFRS 16 matters – History, conceptual logic, and consequences“
- January 2018 LMU-Ringvorlesung, „Digitalisierte Erbsenzähler – Implikationen von Digitalisierung und Big Data für Rechnungswesen und Wirtschaftsprüfung
- January 2018 BAN-Wintermeeting 2018, München, Vortrag „Zur Digitalisierung des Berufsstandes“ (in German)
- October 2017 IWP-Fachtagung 2017, Wien, Keynote on „The impact of digital transformation on the work of auditors“ (in German)
- October 2017 IWP-Fachtagung, Wien, Workshop on „Digital transformation of German finance and accounting organisations“ (in German)
- June 2017 VIII Financial Reporting Workshop, Università degli Studi di Parma, Speech on „Real effects’ of financial reporting regulation: Research opportunities“
- May 2017 International Accounting & Controlling Conference, Siemens AG, Speech on „Who’s Afraid of Digitalization?“
- April 2017 EMA Audit Meeting, KPMG, Speech on „Digitalization in Accounting: Survey evidence from German firms“
- April 2017 Volkswagen AG, Speech on „Digitalization in Accounting: Survey evidence from German firms“
- January 2017 1. DVFA Corporate Reporting Day, Speech on „The End of Accounting? – Insights from Empirical Research“
- September 2016 70. Deutscher Betriebswirtschafter-Tag der Schmalenbach-Gesellschaft für Betriebswirtschaft e.V., Speech on: „Quartalsberichterstattung in Deutschland Forschungsüberblick und erste empirische Erkenntnisse zur Umsetzung der aktuellen regulatorischen Neuerungen“
- May 2016 39th Annual Congress of the European Accounting Association at Maastricht, Symposium on Doctoral Education: „EAA Accounting Research Center“
- March 2016 „Peer Review im Kreuzfeuer – Ausgewählte Aspekte aus ökonomischer Sicht“, Kaminabend der Koordinierungsstelle Leistungsbewertung in der Wissenschaft

- September 2015 KPMG Wien, Meet the experts IFRS-Compliance und Kapitalmarktkommunikation – ein Widerspruch?
- February 2015 Speech on “Empirically assessing the effectiveness of regulation: How can regulators help researchers help regulators?” at ICAEW Brussels seminar ‘IFRS in Europe: The empirical evidence’ in Brussels
- January 2015 Speech on “Goodwill Impairment Test – Perspektiven aus der akademischen Forschung” at University of Bayreuth
- September 2014 13. EY IFRS-Kongress in Berlin: „Ausgewählte Fragen der IFRS-Anwendung: Anmerkungen aus der Forschung“
- February 2014 Workshop „Empirical Accounting Research” at the Spring Conference 2014 of Verband der Hochschullehrer für Betriebswirtschaft – Kommission Rechnungswesen in Leipzig
- November 2013 Research Workshop Universität Padova
- November 2013 12. Fachtagung 2013 „Das Rechnungswesen im Konzern“ in Frankfurt am Main: „Goodwill Impairment: anything goes?“
- Since June 2013 „Top Trends in Accounting“, Bayer Finance Academy, Lohmar
- March 2013 „Geschäftsberichte lesen und interpretieren: Was steht drin bei Audi und Volkswagen – und was nicht?“, Audi AG, Ingolstadt
- October 2012 Merz IFC 2012, “Accounting for value: An outsider’s view on Merz”, Glashütten
- February 2012 University of Arizona, Eller College of Management: Guest lectures entitled “A primer in IFRS” within the courses “Intermediate Financial Accounting”, “Information Quality Assurance – A Management Perspective”, and “Multijurisdictional Tax and Accounting Issues”.
- September 2011 Bilanzanalytiker-Workshop “Musterbilanzanalyse”, Dresden
- January 2011 Practitioners’ Workshop at Campus for Finance, WHU, on new developments in international financial reporting.
- May 2010 WHU In Praxi Tage, Frankfurt am Main, „Current Trends in International Financial Reporting – an Overview“.
- January 2010 Practitioners’ Workshop at Campus for Finance, WHU, on new developments in international financial reporting.
- September 2009 Bilanzanalytiker-Workshop “International Financial Reporting Standards for Small and Medium-Sized Entities”, Bad Kreuznach
- October 2008 Bilanzanalytiker-Workshop “Analysieren statt beschreiben – Mehrwert schaffen für den Bilanzleser”, Trier
- December 2004 4th IFRS Forum at Ruhr-Universität Bochum. Presentation on issues related to accounting for pensions under IFRS and German GAAP.

Academic Honors

- 2018 10. Auflage von Internationale Rechnungslegung gewinnt VHB-Lehrbuchpreis 2018

- 2014 “Best Teacher Award”, Bachelor of Science Class of 2011, WHU
- 2011 “Best Teacher Award”, Full-time MBA Class of 2011, WHU
- 2010 “Best Teacher Award”, Full-time MBA Class of 2010, WHU
- 2009 Best Paper Award for the Case Study “Tomsel Corp. – First-Time Adoption of International Financial Reporting Standards by U.S. Company”, 4th Annual Financial Services Symposium, Financial Services Regulation: Impact on Accounting, Management, and Marketing (September 2009)
- 2005 Academic Award of the Deutsches Aktieninstitut (DAI) for the PhD thesis. The DAI is the association of German exchange-listed stock corporations and other companies and institutions with an interest in the capital market
- 2004 Ernst Zander Award of the Management Institute (Institut fuer Unternehmensführung) and the Alwin Reemtsma Foundation for the PhD thesis
- 2002 Invitation and funding to participate in the three-day PwC Doctoral Colloquium of the European Accounting Association in Kalundborg, Denmark
- 1999 Prize of the Hessian CPA foundation for a paper on "Accounting for goodwill in an investor-oriented accounting regime"
- 1997-1998 Fulbright Scholarship
- 1995-1997 Scholarship from the German National Academic Foundation (Studienstiftung des deutschen Volkes)

Political and company consulting

Since 2017 EFRAG Academic Panel Member

Since 2021 Member of the Advisory Council of the IFRS Foundation (2021 – 2023)

Since 2017 Member, Academic Panel, European Financial Reporting Advisory Group (EFRAG)

Member of Accounting Standards Committee of Germany Working Group “Financial Statement Presentation” (discontinued) and “Lageberichterstattung” (completed)

Advisory Board Member for “Institut für Finanzen und Controlling” of Volkswagen Group

Professional memberships

EFRAG – Member of the PTF-ESRS Expert Working Groups to provide input for the development of draft European sustainability reporting standards

Member of IFRS Advisory Council

Member of the Examination Board of the German Chamber of Certified Public Auditors

German Academic Association for Business Research

(Verband der Hochschullehrer für Betriebswirtschaft e.V. – VHB)

Verein für Socialpolitik, Gesellschaft für Wirtschafts- und Sozialwissenschaften

Schmalenbach-Gesellschaft für Betriebswirtschaft e.V.: Working Group “Externe Unternehmensrechnung” (AKEU) and Advisory Board (Beirat)

European Accounting Association (EAA): Management Committee Border

American Accounting Association (AAA), including AAA International Accounting Section and Journal Quality White Paper Committee of the AAA Global Engagement Task Force

Financial Executives International (FEI)

German Association of University Professors and Lecturers
(Deutscher Hochschulverband – DHV)

Service to the Scientific Community

Editor

Schmalenbach Business Research (sbr)

Schmalenbachs Zeitschrift für betriebswirtschaftliche Forschung (ZfbF)

Associate editor

European Accounting Review (EAR)

Editorial Board Member

Accounting and Business Research (ABR); Advances in Accounting; Business Research (BuR); Controlling & Management Review (CMR); International Journal of Managerial and Financial Accounting (IJMFA); Journal of International Accounting Research (JIAR); Junior Management Science (JUMS)

Reviewer

Ad-hoc-Reviewer des Journal of Contemporary Accounting & Economics; Accounting Review; Abacus: A Journal of Accounting, Finance and Business Studies; Accounting and Finance; Accounting History; Accounting in Europe; AAA – International Accounting Section; AAA – Financial Accounting and Reporting Section; Betriebswirtschaftliche Forschung und Praxis (BFuP); British Accounting Review; Chinese Management Journal; Contemporary Accounting Research (CAR); Czech Science Foundation; Deutsche Forschungsgemeinschaft (DFG); Die Betriebswirtschaft (DBW); HDM Praxis der Wirtschaftsinformatik; Review of Accounting Studies (RASt); Review of Managerial Science (RMS); Reviewer für Journal of Business Ethics; Schweizerischer Nationalfonds (SNF); Reviewer for the Accounting Review; Verband der Hochschullehrer für Betriebswirtschaft e.V. (VHB); Zeitschrift für Betriebswirtschaft (ZfB)

Service for the European Accounting Association (EAA)

EFRAG – Member of the PTF-ESRS Expert Working Groups to provide input for the development of draft European sustainability reporting standards

IFRS Advisory Council der IFRS-Foundation

EAA President 2019 – 2021

Member of the Management Committee (2013-2016)

Board Member (national representative for Germany) (2011-2017)

Co-organizer of PhD Forum (2014-2018)

Member of the Scientific Committee of EAA Annual Congresses since 2012

Co-Chair Accounting Research Committee (ARC) (2014-)

University teaching

LMU Munich School of Management

(student evaluations are available upon request)

Bachelor of Science Program

- Accounting
- International Accounting
- Seminar in Financial Statement Analysis & Valuation
- Seminar in Financial Accounting
- Financial Statement Analysis & Valuation
- Seminar in Accounting, Auditing and Analysis

Master of Science Program

- Accounting for M&A Transactions
- Projektkurs "Valuation Issues in M&A Transactions"
- Projektkurs "Comparative financial statement analysis: Benchmarking against the competition" (with Linde AG)
- Projektkurs "Effective business reporting – Benchmarking against Competition" (with Linde AG)
- Projektkurs "Revising Equity Models" (with Commerzbank AG)

Master of Business Research

Empirical Research in Financial Reporting & Valuation (Winter 2015/16)

Hochschule St. Gallen (St. Gallen Business School)

(student evaluations are available upon request)

St. Gallen MBA (part-time class of 2016)

Accounting

WHU – Otto Beisheim School of Management

(student evaluations are available upon request)

Bachelor of Science Program

Foundations of Financial Accounting; Financial Statements; Financial Statement Analysis; Seminar in Financial Accounting; International Accounting

Master of Science Program

Advanced International Accounting; International Financial Reporting; Accounting for M&A Transactions

Full-time Master of Business Administration Program

Financial Accounting; Financial Statement Analysis & Equity Valuation

Part-time Master of Business Administration Program

Financial Accounting; Financial Statement Analysis & Equity Valuation

Kellogg-WHU Executive Master of Business Administration Program

International Financial Reporting & Analysis

European Summer Institute: Master of Business Administration Program

Section on Financial Accounting

European Summer Institute: Bachelor Program

Section on Financial Accounting

European Program with Tepper School of Management

Section on Financial Accounting

European Business Management Study Program with Drexel University

Financial Reporting and Valuation implications of International Differences in Accounting by Pharmaceutical Firms

WHU Doctoral Program

WHU Doctoral Summer Program for Accounting Research (SPAR) “Current Issues in Empirical Financial Reporting Research” (2010-2013)

Ruhr-Universität Bochum (*Diploma Program*)

International Accounting II; Case Studies in International Accounting; Seminar Research Methods in Accounting; Exercises in International Accounting; Colloquium International Accounting I; Colloquium International Accounting II; Colloquium Financial Statement Analysis; Colloquium International M&A Controlling

Teaching in executive education

Since 2020 Kellogg-Recanati Executive Master of Business Administration Program: “International Financial Reporting & Analysis”

Since 2016 St. Gallen Finance and Controlling Certificate: Core Course “Accounting”

Since 2015 St. Gallen Part-time MBA: Core Course “Accounting”

Since 2010 Kellogg-WHU Executive Master of Business Administration Program: “International Financial Reporting & Analysis”

Since 2008 Two-day seminars in IFRS accounting for Volkswagen AG, Wolfsburg/Germany, Martorell/Spain, Puebla/Mexico, Crewe/UK, Kaluga/Russia, Sao Paulo/Brazil, Salzburg/Austria and Beijing/China

Since 2008 Seminars in IFRS accounting for the German ministry of finance academy (Bundesfinanzakademie): Auswirkungen der IFRS auf das europäische Rechnungslegungssystem; Grundlagen der Internationalen Rechnungslegung, Bonn/Germany

2009-2012 Seminars in accounting and finance for the European Television and Media Management Academy (ETMA), Strasbourg/France

Since 2003 Seminars for the German CPA institute (Institut der Wirtschaftsprüfer): Preparatory courses for the German CPA exam

Since 2002 Lecturer at Fachhochschule für Oekonomie und Management (University of Applied Sciences – FOM)

- 1999-2002 Lecturer at Akademie für Arbeits- und Sozialrecht, Herten
- Since 1999 Lecturer in the “Qualified Financial Consultant” degree program of Akademie der Ruhr-Universität and Deutsche Bank AG
- Since 1999 Lecturer at Universitäts Seminar der Wirtschaft, Erfstadt
- Since 1999 In-house seminars for various German firms, including Bayer AG, Deutsche Post AG, Eppendorf AG, RTL Television GmbH, Teleplan AG, Basler AG, Sal. Oppenheim

Mentions in the media

- Krisenkassen aufgefüllt, in: *Börse online*, issue No. 24, 2020
- Gusbeth, Sabine, Motorschaden, in: *Euro, Das Magazin für Wirtschaft und Geld*, issue No. 09, 2020
- David, McHugh, Wirecard scandal puts spotlight on German company regulation, in: *AP News*, June 24, 2020 <https://apnews.com/c0f1f93142dbba2e75bcc25c4b277b42>
- Gusbeth, Sabine, Leere Kassen, in: *Euro, Das Magazin für Wirtschaft und Geld*, issue No. 05, 2020
- DAX-Check – Alle 30 Titel im Bilanzkennzahlen-Test, in: *Euro, Das Magazin für Wirtschaft und Geld*, issue No. 06, 2019
- Gusbeth, Sabine, Versteckte Schulden, in: *Euro, Das Magazin für Wirtschaft und Geld*, issue No. 05, 2018
- KPMG, Accounting im Dialog: Accounting an der Universität – Die Perspektive von Forschung und Lehre, in: *KPMG Accounting News*, November 2016, S. 4 – 6.
- Gusbeth, Sabine, Vorsicht, Chefwechsel, in: *Euro, Das Magazin für Wirtschaft und Geld*, issue No. 06, 2016
- Gusbeth, Sabine, Hübsch gemacht, in: *Euro, Das Magazin für Wirtschaft und Geld*, issue No. 03, 2016
- Schürmann, Christof, Völlig losgelöst, in: *Wirtschaftswoche*, issue No. 37, September 8, 2014
- Wadewitz, Sabine, Goodwill-Bilanzierung: Wie es euch gefällt [goodwill, impairment], in: *Börsen-Zeitung* No. 242 (17. Dezember 2013), p. 6 (article mentioning a presentation at 12. Fachtagung: “Das Rechnungswesen im Konzern”, Verlagsgruppe Handelsblatt)
- IFRS: Mehr Transparenz, bessere Kontrolle, in: *VDI nachrichten.com*, 26.11.2010
- Kowalewsky, Reinhard and Wiskow, Jobst-Hinrich, Risiko-Analyse, in: *Capital*, issue No. 11, 2003, pp. 42-45 (presented findings of an empirical study, conducted with Bernhard Pellens, on goodwill accounting by the largest 30 German firms).
- Alich, Holger, Neue Bilanzregeln verwirren Anleger, in: *Handelsblatt* No. 161, August 22, 2001, p. 31 (quoted commenting on goodwill accounting under SFAS 142).
- Schürmann, Christof, Ergebnisse vor schlechtem Zeug, in: *Wirtschaftswoche*, issue No. 18, April 25, 2002 (article on pro forma earnings, based on paper with Franca Hillebrandt).