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Professional Experience:

Since 2014	Institute of Financial Analysis Professor of financial accounting (University of Neuchatel)
2016 – 2020	Faculty of Economics and Business Vice dean (University of Neuchatel)
2014 – 2016	Faculty of Economics and Business Director of the program «Master of Science in Finance (MScF)» (University of Neuchatel)
2011 – 2013	Department of Business Administration Assistant professor of financial accounting, sponsored by PriceWaterhouseCoopers AG (University of Zurich)
2009 – 2010	Institute for Accounting and Control Post-doctoral researcher and lecturer (University of Zurich)
2006 – 2009	Institute for Accounting and Control Research associate (University of Zurich)
2006 – 2008	UBS AG Mandate (40%) at «Group Accounting Policies & Support»
2004 – 2005	KPMG Fides Peat Internship in external audit

Education:

2006 – 2009	Doctoral studies , University of Zurich
2003 – 2004	Erasmus Exchange , University of Rotterdam (School of Economics)
2000 – 2005	Studies of Accounting and Finance , University of Zurich
1996 – 2000	Matura E , Grammar School Burgdorf

Teaching Experience:

- Since 2014 **University of Neuchatel**
Lecturer in:
Financial Accounting (master level)
Financial Analysis (master level)
International Financial Reporting Standards (bachelor level)
Comptabilité Financière (bachelor level, in French)
- 2018 – 2019 **University of Lucerne:**
Lecturer in Financial Statement Analysis (bachelor course)
- 2014 – 2016 **Certified course (CAS) «Leadership and Governance for Higher Education Institutions»**
Lecturer for accounting module
- 2011 – 2013 **University of Zurich:**
Lecturer in Financial Statement Analysis (bachelor course), International Accounting (master seminar), and Advanced Financial Accounting (master course) at the Faculty of Economics, Business Administration, and Information Technology
- Since 2006 **ExpertSuisse:**
Lecturer in the expert module «Financial Reporting»
- Since 2008 **Certified course «Accounting under IFRS»**
Lecturer for IAS 32, 39; IFRS 9, and IFRS 7
- 2008 – 2014 **Swiss Finance Institute:**
Lecturer «Advanced Executive Programme 2008» in Management Accounting
- 2010 – 2011 **Certified course «Swiss GAAP FER»**
Lecturer for FER 18, FER 13, and FER 17
- 2009 – 2011 **University of Zurich:**
Substitute lecturer in Advanced Financial Accounting (master course) and Financial Statement Analysis (bachelor course) at the Faculty of Economics, Business Administration, and Information Technology
- 2006 – 2009 **University of Zurich:**
Tutorials in financial accounting at the Faculty of Economics, Business Administration, and Information Technology
- 2002 – 2006 **Lions Exchange:**
Semi-annual tutorials in accounting and business administration on behalf of Lions Exchange (student organisation at the University of Zurich).
- 2001 **Grammar School Burgdorf:**
Substitute teacher, subjects economics, business administration and accounting

Articles in Refereed Journals:

- The role of corporate social responsibility (CSR) information in supply-chain contracting: Evidence from the expansion of CSR rating coverage (with Alper Darendeli, Markus Hitz and Nico Lehmann). *Journal of Accounting & Economics* (forthcoming).
- Real effects of a widespread CSR reporting mandate: Evidence from the European Union's CSR directive (with Jörg-Markus Hitz and Nico Lehman). *Journal of Accounting Research*, 60 (2022).
- The Disappearance of the Zero-Earnings Discontinuity: SOX, Dotcom Boom or Gradual Decline? (with Martin Wallmeier and Patrick Chardonens). *Finance Research Letters*, 49 (2022).
- Are Level 3 fair value remeasurements useful? Evidence from ASC 820 rollforward disclosures (with Zoltan Novotny-Farkas and Annelies Renders). *The Accounting Review*, 47 (2022).
- Determinants and Consequences of a Voluntary Turn Away from IFRS to Local GAAP: Evidence from Switzerland (with Jerome Halberkann and Conrad Meyer). *European Accounting Review*, 27 (2018).
- The IFRS Option to Reclassify Financial Assets out of Fair Value in 2008: the Roles Played by Regulatory Capital and Too-Important-to-Fail Status (with Wayne Landsman, Ken Peasnell, and Annelies Renders). *Review of Accounting Studies*, 22 (2017).
- The Impact of the institutional environment on the value relevance of fair values (with Zoltan Novotny-Farkas). *Review of Accounting Studies*, 22 (2017).
- The Impact of the Greek Sovereign Debt Crisis on European Banks' Disclosure and its Economic Consequences (with Jie Zhou). *The International Journal of Accounting*, 51 (2016).
- Reclassification of Financial Assets under IAS 39: Impact on European banks' Financial Statements. *Accounting in Europe*, 8 (2011).
- The Effects of the Fair Value Option under IAS 39 on the Volatility of Bank Earnings. *Journal of International Accounting Research*, 10 (2011).

Invited Papers in Refereed Journals:

- Discussion of «Effects of Informal Institutions on the Relationship between Accounting Measures of Risk and Bank Distress» *Journal of International Accounting Research*, 16 (2017).
- Discussion of «The effects of compensation and board quality on non-GAAP disclosures in Europe», *The International Journal of Accounting*, 48 (2013).

Monographs and Book Contributions:

- Empirische Erkenntnisse zur Fair Value Option unter IAS 39, in: Meyer, C. and Pfaff, D. (eds) *Jahrbuch zum Finanz-und Rechnungswesen 2010*, WEKA, Zürich 2010

- Fair Value Option – Eine empirische Untersuchung zur Auswirkung der Fair Value Option gemäss IAS 39 auf die Gewinnvolatilität von Banken, Schulthess, Zürich 2009

Other Articles:

- Gründe und Konsequenzen eines Wechsels von den IFRS zu den Swiss GAAP FER (with Conrad Meyer and Ursina Hüppin). *Expert Focus*, (2018).
- Handlungsbedarf in der Rechnungslegung – Eine empirische Analyse (with Conrad Meyer). *io new management*, (2009).
- Full Goodwill Accounting (with Conrad Meyer). *Der Schweizer Treuhänder*, (2008).
- Fair Value – Reporting im fundamentalen Wandel (with Conrad Meyer). *io new management*, (2008).

Working Papers:

- Does Accounting Regulation Matter for Capital Allocation Decisions? Evidence from Industry-Specific Standards (with Wayne Landsman, Ken Peasnell, and Annelies Renders).
- The impact of the institutional environment on analysts' herding behavior: Evidence from broker acquisitions (with Louis Mangeney and Annelies Renders).
https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3741879

Scientific Workshops and Presentations:

2021	Presentation «The role of corporate social responsibility (CSR) information in supply-chain contracting: Evidence from the expansion of CSR rating coverage», 2021 <i>Journal of Accounting & Economics Conference</i> , Rochester
2021	Workshop presentation «Do changes in financial reporting standards alter capital allocations», Erasmus University Rotterdam and Rotterdam School of Management, Rotterdam
2020	Workshop presentation «The role of corporate social responsibility (CSR) information in supply-chain contracting: Evidence from the expansion of CSR rating coverage», Vienna University, Vienna
2019	Workshop presentation «Do changes in financial reporting standards alter capital allocations», ESSEC Business School, Paris
2019	Workshop presentation «Real effects in anticipation of mandatory disclosures: Evidence from the European Union's CSR directive», University of Zurich, Zurich
2019	Presentation «The impact of the institutional environment on

- analyst herding behavior: Evidence from broker acquisitions», Annual Meeting of the AAA, August 2019, San Francisco
- 2018 Workshop presentation «Real effects in anticipation of mandatory disclosures: Evidence from the European Union's CSR directive», University of Paderborn, Paderborn
- 2017 Presentation «Real effects in anticipation of mandatory disclosures: Evidence from the European Union's CSR directive», 2017 AAC Convention, Cluj
- 2016 Workshop presentation «Are Level 3 fair value gains and losses informative? », University of St. Gallen, St. Gallen
- 2016 Workshop presentation «Are Level 3 fair value gains and losses informative? », Stockholm School of Economics, Stockholm
- 2016 Presentation «Are Level 3 Fair Values Reliable?», Annual Congress of the EAA, May 2016, Maastricht
- 2015 Presentation « Have IFRS become too complex for small and mid-cap companies», CARF Conference, August 2015, Luzern
- 2014 Workshop presentation «Have IFRS become too complex for small and mid-cap companies?», Research Seminar HU Berlin, Berlin
- 2013 Panel Discussion «Fair Value Accounting», Accounting and Audit Convergence 2013, September 2013, Cluj
- 2013 Interactive Session «The Impact of the Greek Sovereign Debt Crisis on European Banks' Disclosure and its Economic Consequences», Annual Meeting of the AAA, August 2013, Anaheim
- 2013 Presentation «The Impact of the Greek Sovereign Debt Crisis on European Banks' Disclosure and its Economic Consequences», 2013 *The International Journal of Accounting* Symposium, May 2013, Wuhan
- 2012 Workshop presentation «Bold Analysts or Bold Banks: Do Institutional Factors Drive Herding Behavior», WHU Financial Accounting & Tax Research Seminar, September 2012, Vallendar
- 2012 Presentation «Gambling on Future Fair Value Gains: Why Too Big to Fail Banks in Europe Elected Not to Use the IFRS Option to Reclassify Financial Assets in 2008 », Annual Congress of the EAA, May 2012, Ljubljana
- 2012 Workshop presentation «The Use and Value Relevance of Fair Values around the World», AARC Research Seminar at Brunel Business School, March 2012, London
- 2012 Workshop presentation « The Use and Reliability of Fair Values in the Banking Industry: International Evidence», Accounting & Finance Workshop at University of Göttingen, January 2012, Göttingen
- 2011 Workshop presentation « The Use and Reliability of Fair Values in the Banking Industry: International Evidence», Accounting

- Workshop at Maastricht University, October 2011, Maastricht
- 2011 Presentation « The Pricing of Fair Values during the Financial Crisis: International Evidence», Annual Meeting of the AAA, August 2011, Denver
- 2011 Presentation «The Pricing of Fair Values during the Financial Crisis: International Evidence», Annual Congress of the EAA, April 2011, Rome
- 2011 Presentation «Why do European Banks not Reclassify Financial Assets?», Business Research Seminar at University of Zurich, April 2011, Zurich
- 2011 Presentation «The Pricing of Fair Values during the Financial Crisis: International Evidence», Business and Economics Workshop at University of Zurich, April 2011, Kappel
- 2011 Workshop presentation «The Pricing of Fair Values during the Financial Crisis: International Evidence», Accounting Workshop at Lancaster University, January 2011, Lancaster
- 2010 Presentation «Big Bath Accounting using Fair Value Measurement Discretion during the Financial Crisis», Annual Meeting of the AAA, August 2010, San Francisco
- 2010 Presentation «Big Bath Accounting using Fair Value Measurement Discretion during the Financial Crisis», Annual Congress of the EAA, May 2010, Istanbul
- 2010 Presentation «Big Bath Accounting using Fair Value Measurement Discretion during the Financial Crisis», Business and Economics Workshop at University of Zurich, March 2010, Wildhaus
- 2009 Workshop presentation «Big Bath Accounting using Fair Value Measurement Discretion during the Financial Crisis», Accounting Workshop at KU Leuven, December 2009, Leuven
- 2009 Presentation «Application of the Fair Value Option under IAS 39: Effects on the Volatility of Bank Earnings», Northeast AAA conference, November 2009, Cambridge Massachusetts
- 2009 Presentation «Application of the Fair Value Option under IAS 39: Effects on the Volatility of Bank Earnings», 6th Accounting Research Workshop, June 2009, Bern

Professional Services and Honors:

Ad hoc Reviewer

Accounting and Business Review
Accounting, Organizations and Society
Contemporary Accounting Research
European Accounting Review
Issues in Accounting Education
Journal of Banking and Finance
Journal of Business Economics
Journal of Business Finance and Accounting
Journal of International Accounting, Auditing and Taxation
Journal of International Accounting Research

Management Science
Swiss National Science Foundation (SNF)
The International Journal of Accounting
The Accounting Review

Memberships

- European Accounting Association (EAA)
American Accounting Association (AAA)
- Since 2021 Editor of *Swiss Journal of Business Research and Practice (Die Unternehmung)*
- Since 2014 Member of the Swiss Doctoral Program Network in Accounting Research (DAR)
- Since 2013 Member of the Scientific Committee of the Accounting and Audit Convergence Convention (Cluj, Romania) organized by Wayne R. Landsman and John A. Christensen.
- 2011 – 2016 Member of the Editorial Review Board of *The International Journal of Accounting*
- Since 2012 Member of the EAA Scientific Committee for Financial Reporting

Discussions

- 2016 Discussant, Joint International Conference of the *Journal of International Accounting Research (JIAR)* and *Accounting, Organizations & Society (AOS)*, Augsburg, 2016
- 2015 Discussant, 9th Accounting Research Workshop, Zurich
- 2014 Discussion «The interplay of accounting and financial regulation and its impact on bank behaviour», joint workshop of Deutsche Bundesbank and the Research Task Force of the Basel Committee on Banking Supervision, October 2014, Eltville
- 2013 Discussant, 8th Accounting Research Workshop, Basel
- 2012 Discussant, financial accounting and reporting section, AAA 2012, Washington
- 2011 Discussant, 2011 Symposium of *The International Journal of Accounting*, Thessaloniki
- 2011 Discussant, 7th Accounting Research Workshop, Fribourg
- 2010 Discussant, financial accounting and reporting section, AAA 2010, San Francisco

Honors & Grants

- 2016 SIX Research Grant for research project «Accounting Quality across the International and the Swiss Reporting Standard»
- 2013 «Determinants and Consequences of a Voluntary Turn Away from IFRS to Local GAAP: Evidence from Switzerland» cited in the news by Neue Zürcher Zeitung (NZZ), December 2013

- 2011 «Reclassification of Financial Assets» is within the 2011 top 10 articles downloaded in *Accounting in Europe*
- 2010 Selected paper «Reclassification of Financial Assets» for Financial Accounting (Editor's Choice) eJournal, Vol. 2, No.95
- 2010 Selected paper «Big Bath Accounting using Fair Value Measurement Discretion during the Financial Crisis» for Parallel Session with Discussant, Scientific Committee of the EAA
- 2009 Best Dissertation Award 2009, Faculty of Business and Economics, University of Zurich