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Professional Experience:

Since 2016	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)
Since 2014	Institute of Financial Analysis Professor of financial accounting (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)
2014 – 2016	Certified course (CAS) «Leadership and Governance for Higher Education Institutions» Lecturer for accounting module
2012 – 2013	University of Zurich: Lecturer in International Accounting (master seminar) at the Faculty of Economics, Business Administration, and Information Technology
2011 – 2013	University of Zurich: Lecturer in Financial Statement Analysis (bachelor course) at the Faculty of Economics, Business Administration, and Information Technology
2011 – 2013	University of Zurich: Lecturer in 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:

- 2018 «Determinants and Consequences of a Voluntary Turn Away from IFRS to Local GAAP: Evidence from Switzerland» *European Accounting Review* 27 (5): 955–989. Co-authored with Jerome Halberkann and Conrad Meyer.
- 2017 «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» *Review of Accounting Studies* 22 (4): 1698–1731. Co-authored with Wayne Landsman, Ken Peasnell, and Annelies Renders.
- 2017 «The Impact of the institutional environment on the value relevance of fair values» *Review of Accounting Studies* 22 (1): 392–429. Co-authored with Zoltan Novotny-Farkas.
- 2016 «The Impact of the Greek Sovereign Debt Crisis on European Banks' Disclosure and its Economic Consequences» *The International Journal of Accounting* 51 (1): 85–117. Co-authored with Jie Zhou.
- 2011 «Reclassification of Financial Assets under IAS 39: Impact on European banks' Financial Statements» *Accounting in Europe* 8 (1): 49–67.
- 2011 «The Effects of the Fair Value Option under IAS 39 on the Volatility of Bank Earnings» *Journal of International Accounting Research* 10 (1): 85–108.

Invited Papers in Refereed Journals:

- 2017 Discussion of «Effects of Informal Institutions on the Relationship between Accounting Measures of Risk and Bank Distress» *Journal of International Accounting Research* 16 (2): 67–69.
- 2013 Discussion of «The effects of compensation and board quality on non-GAAP disclosures in Europe», *The International Journal of Accounting* 48 (2): 318–323.

Monographs and Book Contributions:

- 2010 «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
- 2009 «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:

- 2018 «Gründe und Konsequenzen eines Wechsels von den IFRS zu den Swiss GAAP FER» *Expert Focus*, 2018: 411-415. Co-authored with Conrad Meyer and Ursina Hüppin
- 2009 «Handlungsbedarf in der Rechnungslegung – Eine empirische Analyse» *io new management*, 2009: 16-19. Co-authored with Conrad Meyer
- 2008 «Full Goodwill Accounting» *Der Schweizer Treuhänder*, 2008: 215-220. Co-authored with Conrad Meyer
- 2008 «Fair Value – Reporting im fundamentalen Wandel» *io new management*, 2008: 12-17. Co-authored with Conrad Meyer

Working Papers:

- 2018 «Do changes in financial reporting standards alter capital allocations? An industry-focused analysis» (co-authored with Wayne Landsman, Ken Peasnell, and Annelies Renders)
- 2017 «Real effects in anticipation of mandatory disclosures: Evidence from the European Union's CSR directive» (co-authored with Jörg-Markus Hitz and Nico Lehman)
https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3033883
- 2016 «Are Level 3 fair value gains and losses informative? Evidence from FAS 157 rollforward disclosures» (co-authored with Zoltan Novotny-Farkas and Annelies Renders).
https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3430174

Scientific Workshops and Presentations:

- 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	<i>Accounting and Business Review</i> <i>European Accounting Review</i> <i>Issues in Accounting Education</i> <i>Journal of Banking and Finance</i> <i>Journal of Business Economics</i> <i>Journal of Business Finance and Accounting</i> <i>Journal of International Accounting Research</i> <i>Management Science</i> <i>Swiss National Science Foundation (SNF)</i> <i>The International Journal of Accounting</i> <i>The Accounting Review</i>
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Memberships	European Accounting Association (EAA)
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American Accounting Association (AAA)

- 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 (TIJA)*
- 2012 – 2014 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»
- 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
- 2010 Best Dissertation Award 2009, Faculty of Business and Economics, University of Zurich