

## Wolfgang Dick

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## Education

Doctorat ès Sciences de Gestion, Université de Paris XII : "L'image de la performance à travers les comptes annuels : le cas de la France et de l'Allemagne"

Diplôme ESCP, option Audit Management.

Diplom-Kaufmann, Universität des Saarlandes (Allemagne), options Fiscalité d'entreprise et Audit.

## Research Areas

National and international accounting normalisation.

## Publications

### ✉ Academic Publications

#### Books

*Comptabilité financière en IFRS.* (with F. Missonier-piera). Paris (France) : Pearson Education, 2006

*Dictionnaire comptable français-allemand-français.* (with J. Boelcke, A. Burlaud.). : Chotard éditeurs, 1993

#### Articles

"The IASB Agenda - A Moving Target" (W. Dick, P. Walton).. *Australian Accounting Review*, Jul. 2007, Vol. 17, Issue 42, p. 8-17

"Les IFRS dans l'enseignement de la comptabilité : challenge ou opportunité ?" (, W. Dick).. *Les IFRS en pratique*, June 2007, Issue hors-série n° C7, p. 72-75

"La norme IFRS ? Quelle incidence pour l'immobilier d'exploitation ?" (, W. Dick).. *Immobilier & Services*, May 2005, Issue 3, p. 26-27

"Les provisions pour risques et charges en France et en Allemagne à la lumière des évolutions internationales récentes" (E. Eberhartinger, W. Dick).. *Comptabilité Contrôle Audit*, May 2002, Vol. 2002, Issue Numéro spécial

"Ansatz, Bewertung und Analyse von Rückstellungen in Frankreich und Deutschland vor dem Hintergrund Internationaler Entwicklungen" (E. Eberhartinger, W. Dick).. *Comptabilité Contrôle Audit*, May 2002, Issue Numéro spécial

"Conformité aux normes comptables internationales : comparaison franco-allemande" (P. Walton, W. Dick).. *Revue Française de Comptabilité*, Dec. 2001, Issue 339

"Planspiele im Sprachunterricht als Vorbereitung auf wirtschaftliches Handeln" (, W. Dick).. *Nouveaux Cahiers d'allemand*, Jan. 1994, p. 179-186

## Book Chapters

*Les innovations imposées par les IFRS : ce que le nouveau référentiel a changé.* In: *L'art de l'innovation* (with F. Missonier-piera). Paris (France) : L'Harmattan, 2007, p. 187-192

*La diffusion de normes comptables internationales.* In: PLIHON D., PONSSARD J.P.. *La montée en puissance des fonds d'investissement. Quels enjeux pour les entreprises ?* (with P. Zarlowski). Paris (France) : La Documentation Française, 2002

## ▮ Other Publications

### Articles published in Conference Proceedings

"Corporate Governance Regulations and Practices in Europe - Comparative Study", With V. Krivogorsky. In : *Proceedings of 2009 Annual International Accounting section AAA*, 2009 Mid Year Conference. Floride (Etats Unis) : Social Science Research Network, 2008, p. 1-25

### Press Articles

"Comptabilité : ce que le nouveau référentiel a changé". *Echos (Les)*, 22 juin 2006, p. 10-11

"La réconciliation des pratiques françaises de consolidation avec les normes américaines et internationales : une étude empirique et comparative". 01 janv. 1998, p. 173-187

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## Other Activities

### ▮ Scientific Activities

#### Editorial Board Membership

*Journal of Risk Management*

#### Conference Presentations

"Conformité avec les normes comptables internationales: une comparaison franco-allemande" (with P. Walton). Communication to the 22th AFC (French Accounting Association) Congress, Metz, 2001.

"The Internationalisation of Accounting Rules and Practices: A French-German Comparative Analysis". Communication to the 24th annual congress of the EAA (European Accounting Association), Athens, 2001.

The New International Standards Dealing With Disclosure about Segments of an Enterprise and Related Information: What do they bring to Financial Communication of Corporate Groups and Investors : A French-German Comparative Analysis" (with P. Delvaile and J.Y. Eglem). Communication to the 23rd annual congress of the EAA (European Accounting Association), Munich, 2000.

"Les nouvelles normes internationales sur l'information sectorielle des entreprises multinationales : Quels apports pour la communication financière des groupes et pour les investisseurs ? Une analyse comparative France - Allemagne" (with P. Delvaille and J.Y. Eglem), Communication to the 20th AFC (French Accounting Association) Congress, Bordeaux, 1999.

"La réconciliation des pratiques françaises de consolidation avec les normes américaines et internationales : une étude empirique et comparative." (with S. Zambon) Communication to the 19th AFC (French Accounting Association) Congress, Nantes, 1998, volume 1, pp. 173-187.

"Comparative Study of Accounting for Provisions in Three European Countries: Austria, France and Germany" (with E. Eberhartinger.) Communication to the 21st annual congress of the EAA (European Accounting Association), Antwerp, 1998.

"Alternative Accounts: Reconciling National to International and U.S. Accounting Rules. Empirical evidence from France, Germany and Italy" (with S. Zambon.) Communication to the 20th annual congress of the EAA (European Accounting Association), Graz, 1997.

"Les choix comptables dans les groupes européens à cotation multiple." (with P. Delvaille et J. Kennedy.) Communication to the 13th AFC (French Accounting Association) Congress, Bordeaux, 1992, volume 1, pp. 478-494.

### ▣ **Affiliations and Academic Responsibilities**

Member of the European Accounting Association (EAA).

Member of the Association Française de Comptabilité (AFC).

Member of the American Accounting Association (AAA).

Secretary of the Association ECOSIP - Economy of Integrated Production Systems.

### ▣ **Consulting and Other Activities**

Seminar director: "Financial Analysis." in the DESS Program: "French - German Management and Marketing" at the University Paris III - Sorbonne Nouvelle (Since 1996).

Led the seminar "Reading and Understanding a German Balance Sheet." Francis Lefebvre - Formation et Préparation Viète, Paris (1995-1997).

Seminar director: "Accounting and Management in German Businesses." In the DESS Program: "Languages and Applied International Commerce in Anglo-Saxon and German Markets," at the University of Cergy-Pontoise (1995-1997).

Fachlektor Wirtschaftswissenschaft the German Institute at the University of the New Sorbonne (Paris III) within the context of a bilateral exchange program

between France and Germany (1991-1996):

- Director of bilingual seminars in accounting, business management, international commerce.

- Director for the seminar: "Management Techniques and Financial Analysis." In the DESS Program ("Economie et Société dans les Pays de Langue Allemande"), curriculum director, Professor M. Hubert and D. Hentschel, lecturer.

- Responsible for integrating information in the pedagogical program,

particularly for the simulation of balances and interactions between an enterprise's functions, and for a comparative financial analysis.

- Representative of the German Institute in the Information Systems Committee and at Cellule Université - Entreprises de l'Université Sorbonne Nouvelle.

Research-Assistant at the ESCP, specializing in international comparative accounting (1991-1996) :

- European research on accounting principles: Analysis of international accounting practices in twelve European countries and the creation of a computerized database. With P. Delvaille (ESCP), S. Archer (London), and S. Maclay (Bangor); 1991-1993.

- Development of a computerized program of conversion for annual accounts within a national context. (France, Germany, Spain, Great Britain). In collaboration with: J.Y. Eglem and P. Delvaille; 1993-1995.