Curriculum Vitae: Dr. Dirk Beerbaum

Contact or follow:

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SSRN: https://papers.ssrn.com/sol3/cf_dev/AbsByAuth.cfm?per_id=1669583

ResearchGate https://www.researchgate.net/profile/Dirk_Beerbaum

Linkedin https://www.linkedin.com/in/dr-dirk-beerbaum-5b51878b/

Recent positions

Current:

Executive in Residence at the Aalto University School of Business

Past:

1. Frankfurt School of Finance & Management, Master of Finance Lecturer, Module: Financial Information & Decision, Bachelor: Financial Accounting Analysis; Accounting & Capital Market 2016-2018
2. Aalto University School of Business, Guest Lecturer: Corporate Governance, Impairment according to IFRS 9 vs. Sound credit assessment according to BCBS, 2016
3. Frankfurt School of Finance & Management, Master in Auditing Program, IFRS9, 2017 and 2018

I defended my thesis 'Towards an XBRL-enabled corporate governance reporting taxonomy.: An empirical study of NYSE-listed Financial Institutions' on 15.3.2016.

Thesis supervisors:

Prof. Jean Chen (University of Surrey)

Prof. Laura Costanzo (Southampton Business School)

Research

Areas of expertise and interest:

1) Corporate governance
   Corporate disclosures (both mandatory and voluntary)
   Corporate disclosures
2) Applied Research in the Digital Economy
   Digitalisation in Accounting
   XBRL
   Taxonomy engineering
   Application of AI and Blockchain Technology

3) Agile versus waterfall Project Management

Teaching

Bachelor's thesis, accounting, 2016-2018 (in total about 5 bachelor's thesis supervised),

Master of Finance Program, Financial Information & Decision,2016-2018

Financial Accounting Analysis; Accounting & Capital Market, 2016-2018

International refereed journals

Beerbaum, D., Puaschunder J.M (2019). Measuring Accounting Reporting Complexity with XBRL Extensions – A Behavioral Economics approach, *Journal of Applied Research in the Digital Economy* (Forthcoming)

Beerbaum, D., Piechocki, M, Mindlin, V. (2019). Die Geschäftsberichte werden digital – Eine erste Feldanalyse von an der NYSE gelisteten IFRS-Filern, Zeitschrift für Internationale Rechnungslegung, Heft 3/2019

Beerbaum, D., Puaschunder, J. M. (2018, August). A Behavioral Economics Approach to Digitalisation–The Case of a Principles-based Taxonomy. In *10th International RAIS Conference on Social Sciences and Humanities (RAIS 2018)*. Atlantis Press.

Beerbaum, D., Piechocki, M., & Weber, C. (2017). Is there a conflict between principles-based standard setting and structured electronic reporting with XBRL?. *European Financial and Accounting Journal*, *12*(3), 33-52.

Beerbaum, D., Piechocki, M. (2017). IFRS 9 for Financial Institutions–The Case for IFRS and FINREP Taxonomies–A Conceptual Gap Analysis. Journal Of Accounting, Finance And Auditing Studies, 3/1 (2017) 80-90

Beerbaum, D. (2015). Significant Increase in Credit Risk According to IFRS 9: Implications for Financial Institutions. *International Journal of Economics & Management Sciences*, *4*(9), 1-3.

Papers presented in international scientific conferences

Paper presented at the 2018 International Multidisciplinary Academic Conference, USA, New York, June 2018. (presenting author: Dirk Beerbaum) IFRS 9 and IFRS 7 reporting requirements – an analysis of the IASB Taxonomy

paper presented at the *International RAIS Conference on Social Sciences and Humanities* 2018, Princeton University, New Jersey, New York June 2018. (presenting author: Dirk Beerbaum) Beerbaum, D., Puaschunder, J. M. (2018, August). A Behavioral Economics Approach to Digitalisation–The Case of a Principles-based Taxonomy

paper presented at the 2018 Real-Time Conference, Helsinki, Finland, November 2018. (presenting author: Dirk Beerbaum) ESEF Seminar: How does XBRL improve Data Analytics to stakeholders

paper presented at the 2016 XBRL Week in Frankfurt, ECB, Frankfurt, Germany, June 2016. (presenting author: Maciej Piechocki) Beerbaum, D., Piechocki, M., IFRS 9 for banking industry the case for IFRS and FINREP taxonomies, critical assessment

paper presented at the 2015 XBRL Week in Frankfurt, Academic Track Speakers, ECB, Frankfurt, Germany, June 2016. (presenting author: Dirk Beerbaum) Beerbaum, D., Towards an XBRL-enabled Corporate Governance Reporting Taxonomy. Empirical study of NYSE-listed Financial Institutions

paper presented at the 20th Anniversary Conference and Special Issue of Corporate Governance , Academic Track Speakers, ECB, Frankfurt, Germany, June 2016. (presenting author: Dirk Beerbaum) Beerbaum, D., A Taxonomy of Corporate Governance Reporting Concepts

Book reviews, publication series and other

Beerbaum, D., Chapter 7 in: Intergenerational Governance and Leadership in the Corporate World, 2019, GI Global Core Reference Title in Business and Management for 2019.

Beerbaum, D. (ed.), Symmank, R., Spethmann, P. (2018). Management Research by Practitioners: DBA Handbook. BoD–Books on Demand.

Beerbaum, D. (2016). *Towards an XBRL-enabled corporate governance reporting taxonomy.: An empirical study of NYSE-listed Financial Institutions.* BoD–Books on Demand.

Beerbaum, D., Piechocki, M., & Mindlin, V. (2019). The Annual Reports Becoming Digital-An Initial Field Analysis of the NYSE Listed IFRS-Filers. *Available at SSRN 3336109.*

Beerbaum, D., Piechocki, M., On the Path to an European Single Electronic Format – ESMA Consultation for the IFRS Taxonomy of Structured Electronic Reporting (November 8, 2016). Available at SSRN: https://ssrn.com/abstract=2866747.

Beerbaum, D., & Puaschunder, J. M. Ein verhaltens-ökonomischer Ansatz zur Digitalisierung–Der Case der prinzipien-basierten Taxonomie.

Beerbaum, D. (2015). Determining the Number of Factors–A Synopsis of the Main Research Methods.

Beerbaum, D., Puaschunder, J. M. Behavioral Economics Ansatz für eine nachhaltige Finanzarchitektur-Entwicklung einer Taxonomie der Nachhaltigkeit für die Nützlichkeit von Investorenentscheidungen.

Beerbaum, D., Disclosure Overload – A Literature Review (November 7, 2016). Available at SSRN: https://ssrn.com/abstract=2669135

Beerbaum, Dirk, Konkurrenz für Börsen und Banken (ECNs (Electronic Communication Networks)) (October 4, 2015). Available at SSRN: https://ssrn.com/abstract=2669139

Beerbaum, Dirk, XBRL Taxonomy Design: Empirical Evidence from IFRS and U.S. GAAP Filers (January 26, 2014). Available at SSRN: https://ssrn.com/abstract=2385679 or http://dx.doi.org/10.2139/ssrn.2385679

Beerbaum, D., Blockchain – A Business Case for XBRL: A Beast or a Lame Duck? (May 6, 2018). Available at SSRN: https://ssrn.com/abstract=3174431 or http://dx.doi.org/10.2139/ssrn.3174431

Beerbaum, D. and Piechocki, M., Related Party Transactions – Empirical Study based on IFRS and SEC Disclosures (September 12, 2017). Available at SSRN: https://ssrn.com/abstract=2665015

Beerbaum, D., Last Mile of Finance - The Bi-Directional Approach (November 7, 2016). Available at SSRN: https://ssrn.com/abstract=2669126 or http://dx.doi.org/10.2139/ssrn.2669126

Services to the academic community

Ad hoc referee:

The International Journal of Accounting Corporate Governance - An International Review

Accounting and Business Research

Journal of Accounting

European Review

Awards and Honors

Star Award, Best Paper Award

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