

# Wolfgang DICK

Teaching Professor

Department: Accounting and Management

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ESSEC Business School

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## RESEARCH INTERESTS

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Financial Accounting & auditing, Sustainability & Social Accounting

## EDUCATION

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1997      Doctorat in Sciences of Management, Université Paris-Est-Créteil-Val-de-Marne, France

*"L'image de la performance à travers les comptes annuels : le cas de la France et de l'Allemagne"*

1991      MSc in Management. Major Audit management, ESCP EUROPE, France

1989      MSc in Management (Diplom-Kaufmann). Majors Taxation and Auditing., Saarland University, Germany

## EMPLOYMENT

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### Full-time academic positions

2012 - Present      Teaching Professor, ESSEC Business School, France

2009 - 2012      Associate Teaching Professor, ESSEC Business School, France

1996 - 2009      Assistant Professor, ESSEC Business School, France

1993 - 1995      Research-Assistant, specializing in international comparative accounting : 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., ESCP EUROPE, France

1991 - 1993      Research-Assistant, specializing in international comparative accounting : 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), ESCP EUROPE, France

### Other affiliations and appointments

2024 - 2025      Academic director of the Mastère Spécialisé Direction Financière et Contrôle, ESSEC Business School, France

2022 - 2025      Head of the Accounting and Management Control Department, ESSEC Business School, France

### Journal Articles

- KRIVOGORSKY, V., GRUDNITSKI, G. and DICK, W. (2011). Bank Debt and Performance of Continental European Firms. *International Journal of Economics and Business Research*, 3(6), pp. 593-608.
- ANDRÉ, P., JENY, A., DICK, W., RICHARD, C. and WALTON, P. (2009). Fair Value Accounting and the Banking Crisis in 2008: Shooting the Messenger. *Accounting in Europe*, 6(1), pp. 3-24.
- DICK, W. (2008). Les IFRS dans l'immobilier : juste valeur ou coût amorti ? *Immobilier & Services*, (21), pp. 20-21.
- DICK, W. and WALTON, P. (2007). A Moving Target. *Australian Accounting Review*, pp. 8-17.
- DICK, W. (2007). Les IFRS dans l'enseignement de la comptabilité : challenge ou opportunité ? *Option Finance*, pp. 72-75.
- DICK, W. (2005). La norme IFRS ? Quelle incidence pour l'immobilier d'exploitation ? *Immobilier & Services*, pp. 26-27.
- DICK, W. and EBERHARTINGER, E. (2002). Ansatz, Bewertung und Analyse von Rückstellungen in Frankreich und Deutschland vor dem Hintergrund Internationaler Entwicklungen. *Accounting Auditing Control*, pp. 377-395.
- DICK, W. and EBERHARTINGER, J.P. (2002). Les provisions pour risques et charges en France et en Allemagne à la lumière des évolutions internationales récentes. *Accounting Auditing Control*, pp. 357-376.
- DICK, W. and WALTON, P. (2001). Conformité aux normes comptables internationales : comparaison franco-allemande. *Revue Française de Comptabilité*, pp. 36-39.
- DICK, W. (1994). Planspiele im Sprachunterricht als Vorbereitung auf wirtschaftliches Handeln. *Nouveaux Cahiers d'Allemand*, pp. 179-186.

### Books and book editor

- DICK, W. and MISSONIER-PIERA, F. (2020). *Comptabilité financière en IFRS*. (5ème édition) ed. Pearson Education, 390 pages.
- DICK, W. and MISSONIER-PIERA, F. (2020). *Financial Accounting with IFRS*. 5th ed. Pearson Education, 391 pages.
- DICK, W. and MISSONIER-PIERA, F. (2018). *Comptabilité financière en IFRS (4ème édition actualisé et enrichie)*. 4 ed. Pearson Education, 391 pages.
- DICK, W. and MISSONIER-PIERA, F. (2015). *Comptabilité financière en IFRS (4e édition)*. 4 ed. Pearson, 378 pages.
- DICK, W. and MISSONIER-PIERA, F. (2012). *Comptabilité financière en IFRS (3ème édition)*. 3 ed. Pearson, 370 pages.
- DICK, W. and MISSONIER-PIERA, F. (2010). *Financial Reporting under IFRS : A Topic Based Approach*. Wiley, 344 pages.
- DICK, W. and MISSONIER-PIERA, F. (2009). *Comptabilité financière en IFRS*. Pearson Education, 376 pages.
- DICK, W., BOELCKE, J. and BURLAUD., A. (1993). *Dictionnaire comptable français-allemand-français*. Chotard Editeurs.

DICK, W. and MISSIONIER-PIERA, F. [Eds] (2006). *Comptabilité financière en IFRS*. Pearson Education, 329 pages.

### Book chapters

DICK, W. (2020). Apprenticeship at ESSEC: Practice. In: Jean-Luc Cerdin, Jean-Marie Peretti eds. *The Success of Apprenticeships*. 1st ed. London: ISTE - WILEY, pp. 111-116.

DICK, W. (2019). L'apprentissage à l'ESSEC : la pratique. In: Jean-Luc Cerdin, Jean-Marie Peretti eds. *L'apprentissage et sa réussite : regards croisés des différents acteurs*. 1st ed. ISTE Editions, pp. 121-126.

DICK, W. (2015). Naandi Foundation: Delivering High Quality Elementary Education in India. In: *Experiencing Innovation in Asia*. 1st ed. World Scientific, pp. 27-44.

DICK, W. (2015). Veolia Water India: Bringing a 24/7 Water Supply to the People of Karnataka. In: *Experiencing Innovation in Asia*. 1st ed. World Scientific, pp. 5-26.

DELVAILLE, P. and DICK, W. (2014). Évolution (et perspectives) de l'harmonisation comptable internationale. In: *Comptabilité, Finance et Politique. De la pratique à la théorie : l'art de la conceptualisation*. 1st ed. Ordre des Experts-Comptables, pp. 97-102.

KRIVOGORSKY, V. and DICK, W. (2011). New Corporate Governance Rules and Practices. In: *Law, Corporate Governance, and Accounting: European Perspectives*. 1st ed. Routledge, pp. 33-87.

ANDRÉ, P., JENY, A., DICK, W., RICHARD, C. and WALTON, P. (2009). Ne pas tuer le messenger : la comptabilité dans la crise. In: *Le leadership responsable. Un allié sûr contre la crise*. 1st ed. Gualino. Lextenso éditions, pp. 205-210.

DICK, W. and MISSIONIER-PIERA, F. (2007). Les innovations imposées par les IFRS : ce que le nouveau référentiel a changé. In: *L'art de l'innovation*. 1st ed. L'Harmattan, pp. 187-192.

DICK, W. and ZARLOWSKI, P. (2002). La diffusion de normes comptables internationales. In: *La montée en puissance des fonds d'investissement. Quels enjeux pour les entreprises ?* 1st ed. La Documentation Française, pp. 93-103.

### Press

DICK, W. (2013). "Goodwill", vous avez dit "Goodwill" ? *Les Echos*.

DICK, W. (2013). « Impairment tests » et valeur d'actifs. *Les Echos*, pp. 35.

DICK, W. (2013). À propos des ventes et de leur enregistrement. *Les Echos*, pp. 33.

DICK, W. (2013). Les rapports annuels et le risque d'indigestion. *Les Echos*, pp. 33.

DICK, W. (2013). Louer un bien ou acheter le droit de l'utiliser ? *Les Echos*.

DICK, W. (2013). Mais de quel résultat parle-t-on ? *Les Echos*, pp. 42.

DICK, W. (2012). Joint-venture : mue comptable en vue. *Les Echos*, pp. 25.

DICK, W. and MISSIONIER-PIERA, F. (2006). Comptabilité : ce que le nouveau référentiel a changé. *Les Echos*, pp. 10-11.

## OTHER RESEARCH ACTIVITIES

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### Affiliations

- Since 1965 Secretary of the Association ECOSIP - Economy of Integrated Production Systems
- Since 1965 Member of the European Accounting Association (EAA)
- Since 1965 Member of the Association Française de Comptabilité (AFC)
- Since 1965 Member of the American Accounting Association (AAA)

## TEACHING EXPERIENCE

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- 2014 Think-tank thèses, ESSEC Business School, France
- 2013 Financial Accounting and Analysis, ESSEC Business School, France
- 2003 Financial accounting (IFRS), ESSEC Business School, France
- 1996 Seminar director: "Financial Analysis." in the DESS Program: "French - German
- 1995 Head of seminar "Reading and Understanding a German Balance Sheet.", Francis
- 1995 Seminar director: "Accounting and Management in German Businesses." In the
- 1991 Director for the seminar: "Management Techniques and Financial Analysis." In the
- 1991 Fachlektor Wirtschaftswissenschaft for the German Institute at the University of the
- 1991 Responsible for integrating information in a bilateral exchange program between
- 1991 Representative of the German Institute in the Information Systems Committee and

## PROFESSIONAL ACTIVITIES

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### Consulting

- 1996 - Present Seminar director: "Financial Analysis." in the DESS Program: "French - German Management and Marketing" at the University Paris III - Sorbonne Nouvelle
- 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 Led the seminar "Reading and Understanding a German Balance Sheet." Francis Lefebvre - Formation et Préparation Viète, Paris
- 1991 - 1996 Research-Assistant at the ESCP, specializing in international comparative accounting
- 1991 - 1996 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