Wolfgang DICK

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ESSEC Business School
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RESEARCH INTERESTS

Financial Accounting & auditing, Sustainability & Social Accounting

EDUCATION

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

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 - 2026	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

PUBLICATIONS

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 MISSONIER-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 messager : 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 MISSONIER-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 diffision 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 MISSONIER-PIERA, F. (2006). Comptabilité : ce que le nouveau référentiel a changé. *Les Echos*, pp. 10-11.

OTHER RESEARCH ACTIVITIES

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

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

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	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
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