

CV

Dr. Rolf Uwe Fülbier

Full Professor (International Accounting)



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Academic Development and Affiliation

Rolf Uwe Fülbier has been full professor of international accounting at the University of Bayreuth since October 2008. The University of Bayreuth is a young public research campus university in northern Bavaria with a research focus on international collaboration and inter as well as multidisciplinary. According to the Times Higher Education World University Ranking Bayreuth is ranked under the Top 40 in the Young University Ranking 2019 and in the 301-350 group in general (World University Ranking 2019). The business area is part of the Bayreuth faculty of law, business and economics which is one of the leading German research and teaching institutions.

Before 2008 he was accounting professor at WHU-Otto Beisheim School of Management, the No. 1 German private business school. After working for Deutsche Bank AG in Germany and Indonesia he studied business administration at the University of Cologne financed by a scholarship from the German National Academic Foundation (Studienstiftung des deutschen Volkes). He graduated 1994, earned his Ph.D. degree (Dr. rer. pol.) four years later at the University of Muenster before he was appointed as assistant professor at the Ruhr-University Bochum (habilitation degree in 2005). Since 2005 Rolf Uwe Fülbier has been an appointed tax consultant.

Fields of Research

His fields of research cover all aspects of financial accounting, especially international and capital market oriented accounting (IFRS and US-GAAP). The research questions range from application-oriented problems of specific accounting standards and reporting issues such as leases, intangibles or accounting for SMEs (IFRS for SMEs) to methodological and historical perspectives on accounting and accounting research.

He is author of a huge variety of books (e.g. the leading German language textbook about IFRS with Bernhard Pellens (Bochum), Joachim Gassen (Berlin) and Thorsten Sellhorn (München), also trans-

lated into Chinese), book sections and articles in national and international transfer and research journals (e.g., *European Accounting Review*; *Abacus*; *Journal of International Accounting Research*; *Accounting, Auditing & Accountability Journal*; *Accounting History*; *Accounting in Europe*; *Schmalenbach Business Review*).

Further Activities and Honours

Rolf Uwe Fülbier is editorial board member of “Accounting in Europe”, a publication outlet of the European Accounting Association EAA, of “Accounting, Economics, and Law – A Convivium”, and of the German business research journals “Business Research” and “Journal of Business Economics”. Moreover, he is in demand as scientific expert and teacher for PhD, graduate and undergraduate levels as well as executive programs. Since 2020 he has been chairman of the Scientific Accounting Commission of the German Academic Association of Business Research (VHB). He is also member of the German CPA-examination board and was/is involved in diverse research and working groups. Rolf Uwe Fülbier was offered by several universities a full professorship (University of Kiel 2007, University of Duisburg-Essen 2007, University of Innsbruck 2011). He was visiting scholar/professor at Macquarie University, Sydney, AUS 2019, Shanghai International Studies University (SISU), CH 2018 and 2016, Victoria University, Wellington, NZ 2011, Technical University Sofia, BUL 2005 and Oxford Said Business School, UK, in the same year. He was honoured, amongst others, with the EAA 2019 Best Paper Award in ‘Accounting in Europe’ (Klein/Fülbier *AinE* 2019: Inside the Black Box of IASB Standard Setting), the VHB Textbook Award 2018 (Pellens/Fülbier/Gassen/Sellhorn, 10th ed., 2017, about International Accounting), the Best Teaching Award of the faculty of law and economics of the University of Bayreuth 2011, two WHU Best Teaching Awards 2006, for his PhD-thesis 1998, his Master graduation 1994 and with several fundings and scholarships.

Selected English-language Publications

- Inside the black box of IASB standard setting: Evidence from board meeting audio playbacks on the amendment of IAS 19 (2011), in: *Accounting in Europe*, Vol. 16 (2019), 1-43 (with Klein, M.). *EAA 2019 Best Paper Award in ‘Accounting in Europe’*
- Content and context: ‘fair’ values in China, in: *Accounting, Auditing & Accountability Journal*, Vol. 30 (2017), 352-377 (with Baskerville, R. and Balfoort, F.).
- The role and current status of IFRS in the completion of national accounting rules: Evidence from Austria and Germany, in: *Accounting in Europe*, Vol. 14 (2017), 13-28 (with Pelger, C., Kuntner, E. and Bravidor, M.).
- Do creditors prefer smooth earnings? Evidence from European private firms, in: *Journal of International Accounting Research*, Vol. 14 (2015), 151-180 (with Gassen, J.).
- Balancing past and present: Impact of accounting internationalization on German accounting regulations, in: *Accounting History*, Vol. 20 (2015) 342-374 (with Klein, M.).
- Management control and reporting of intangibles, in: *Schmalenbach Business Review*, Special Issue 4/2013, ed. by Haller, A./Duhr, A. (with the Working Group ‘Accounting and Reporting of Intangible Assets’ of the Schmalenbach Association for Business Administration).
- A glance at German financial accounting research between 1950 and 2005: A publication and citation analysis, in: *Schmalenbach Business Review (sbr)*, Vol. 63 (2011), 2-33 (with Weller, M.).
- Relevance of academic research and researchers’ role in the IASB’s financial reporting standard setting, in: *Abacus*, Vol. 45 (2009), 455-492 (with Hitz, J.-M. and Sellhorn, T.).
- Impact of lease capitalization on the financial ratios of listed German companies, in: *Schmalenbach Business Review*, Vol. 60 (2008), 122-144 (with L. Silva, J. and Pferdehirt, H.).
- International Differences in Conditional Conservatism, The Role of Unconditional Conservatism and Income Smoothing, in: *European Accounting Review*, Vol. 15 (2006), 527-564 (with Gassen, J. and Sellhorn, T.).