

# CURRICULUM VITAE

## DEVIRIMI KAYA

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### EDUCATION

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- 2016 “Habilitation” (Post-doctorate degree), Business Administration, University of Erlangen-Nürnberg
- 2011 – 2014 Visiting Scholar, Accounting Department, University of Washington – Seattle (13 months in total), USA
- Invited by Professor David Burgstahler, Professor Frank Hodge and Professor Terry Shevlin
- 2010 Doctoral Studies (Dr. rer. pol.), Accounting – University of Erlangen-Nürnberg
- 2005 Diploma in Business Administration (Dipl.-Kfm.), majoring in Accounting – University of Erlangen-Nürnberg

### CURRENT ACADEMIC POSITION AND WORK EXPERIENCE

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- 2017 – Full Professor, Ruhr University Bochum
- 2017 – 2019 Visiting Faculty German Graduate School Heilbronn
- 2010 – 2017 Assistant Professor of Accounting – University of Erlangen-Nürnberg
- 2013 Corporate Strategy, Brose Group, Coburg
- 2007 – 2010 Research Assistant, Chair of Accounting and Auditing (Prof. Dr. Klaus Henselmann) – University of Erlangen-Nürnberg
- 2006 – 2007 Assurance and Transaction Advisory Services, Ernst & Young, Munich

## RESEARCH INTERESTS

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Disclosure and Audit Regulation of Public and Private Firms

Worldwide Adoption of IFRS/IFRS for SMEs

Digitalization and Textual Analysis in Accounting and Auditing

## WORKING PAPERS AND PUBLICATIONS

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### COMPLETED WORKING PAPERS

1. Disclosure Incentives and Data Availability for Private Firms: Implications for Comparisons of Public and Private Firm Financial Reporting Quality (with Darren Bernard and David Burgstahler)  
Working Paper London Business School, University of Washington and Ruhr University Bochum

### REFEREED ARTICLES

1. Entry and Capital Structure Mimicking in Concentrated Markets: the Role of Incumbents' Financial Disclosures (with Darren Bernard and John Wertz)  
*Journal of Accounting and Economics* 2020, forthcoming
2. Empirische Kapitalmarktforschung zu Conference Calls: Eine Literaturanalyse (with Christian Maier and Tobias Böhmer)  
*Zeitschrift für betriebswirtschaftliche Forschung* 2020, Vol. 72, No. 2, pp. 183-212
3. The Dissemination of Firm Information via Company Register Websites: Country-level Empirical Evidence (with Andreas Seebeck)  
*Journal of Accounting and Organizational Change* 2019, Vol. 15, No. 3, pp. 382-429
4. Size Management by European Private Firms to Minimize Proprietary Costs of Disclosure (with Darren Bernard and David Burgstahler)  
*Journal of Accounting and Economics* 2018, Vol. 66, No. 1, pp. 94-122
5. The Benefits of Structured Data across the Information Supply Chain: Initial Evidence on XBRL Adoption and Loan Contracting of Private Firms (with Paul Pronobis)  
*Journal of Accounting and Public Policy* 2016, No. 4, 417-436

6. The Role of Non-Governmental Organizations (NGOs) as Intermediaries in the European Union Decision to Adopt International Accounting Standards: 1973-2002 (with Robert J. Kirsch and Klaus Henselmann)  
*Accounting Historians Journal* 2016, No. 2, 59-128
7. Countries' Adoption of the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs): Early Empirical Evidence (with Maximilian Koch)  
*Accounting and Business Research* 2015, No. 1, pp. 93-120
8. The Influence of Firm-specific Characteristics on the Extent of Voluntary Disclosure in XBRL: Empirical Analysis of SEC filings (solo-authored)  
*International Journal of Accounting and Information Management* 2014, No. 1, pp. 2-17
9. Potential Adoption of IFRS by the United States: A Critical View (with Julian Pillhofer)  
*Accounting Horizons* 2013, No. 2, pp. 271-299

#### OTHER ARTICLES

1. Computergestützte Textanalyse von Bestätigungsvermerken (with Andreas Seebek)  
*Die Wirtschaftsprüfung* (WPg) 2018, No. 16, pp. 995-1002
2. Zur Offenlegungspraxis von Prüfungshonoraren bei Genossenschaftsbanken und Sparkassen (with Thomas Loy and Daniel Zentgraf)  
*Die Wirtschaftsprüfung* (WPg) 2018, No. 4, pp. 2-10
3. Deskriptive Analyse zur Übernahme des IFRS for SMEs aus Ländersicht (with Theresa Lutterberg)  
*Zeitschrift für internationale und kapitalmarktorientierte Rechnungslegung* (KoR) 2016, No. 2, pp. 60-71
4. Rechnungslegungspublizität inländischer Zweigniederlassungen von Auslandsgesellschaften (with Florian Zenk)  
*Zeitschrift für internationale und kapitalmarktorientierte Rechnungslegung* (KoR) 2011, No. 2, pp. 96-101
5. Vermeidung der Jahresabschlusspublizität durch Auslandsgesellschaften (with Klaus Henselmann and Hugo Meichelbeck)  
*Zeitschrift für Corporate Governance* 2010, No. 2, pp. 100-105

6. Theorie und Praxis des Value Reporting am Beispiel der Prognoseberichterstattung im Konzernlagebericht (solo-authored)  
*Der Konzern* 2010, No. 8, pp. 358-365
7. Befreiende Wirkung des Konzernabschlusses einer ausländischen Komplementärgesellschaft (solo-authored)  
*Zeitschrift für internationale und kapitalmarktorientierte Rechnungslegung* (KoR) 2010, No. 11, pp. 578-582
8. Ausschüttungssperre nach § 268 Abs. 8 HGB (with Lena Borgwardt)  
*Steuern und Bilanzen* 2010, No. 19, pp. 727-733
9. Rechnungslegungspublizität von (Schein-)Auslandsgesellschaften (with Florian Zenk)  
*Internationale Wirtschafts Briefe* 2010, No. 15, pp. 569-576
10. Die Aussagekraft des Lageberichts mittelständischer Unternehmen – Handlungsempfehlungen unter Berücksichtigung empirischer Ergebnisse (solo-authored)  
*Steuern und Bilanzen* 2010, No. 13, pp. 463-469
11. Strategien zur Jahresabschlusspublizität im Mittelstand – Handlungsempfehlungen unter Berücksichtigung empirischer Ergebnisse (with Elisabeth Scherr)  
*Buchführung Bilanz Kostenrechnung* 2010, No. 16, pp. 755-765
12. Offenlegungspraxis im Mittelstand seit dem EHUG (with Elisabeth Scherr)  
*Buchführung Bilanz Kostenrechnung* 2010, No. 15, pp. 703-710
13. Die Vollhafterlösung bei einer GmbH & Co. KG zur Vermeidung der Jahresabschlusspublizität (with Zekiye Kaya)  
*Neue Wirtschafts Briefe* 2010, No. 28, pp. 2214-2220
14. Ursachen des Offenlegungsdefizits von Jahresabschlüssen nach dem EHUG – Ergebnisse einer empirischen Untersuchung (with Klaus Henselmann)  
*Zeitschrift für Corporate Governance* 2009, No. 4, pp. 185-189
15. Empirische Analyse des Offenlegungszeitpunkts von Jahresabschlüssen nach dem EHUG (with Klaus Henselmann)  
*Die Wirtschaftsprüfung* 2009, No. 9, pp. 497-501

## BOOKS

Strategien zur Vermeidung der Jahresabschlusspublizität [Strategies of Financial Statement Disclosure Avoidance], 2010, doctoral thesis

## BOOK CHAPTERS

1. Kommentierung § 291 HGB Befreiende Wirkung von EU/EWR-Konzernabschlüssen (with Zekiye Kaya and Daniel Büchs)  
in: Petersen, K., Zwirner, C. und Brösel G. (Hrsg.), Systematischer Praxiskommentar Bilanzrecht, 3<sup>rd</sup> edition, Köln 2016
2. Kommentierung § 291 HGB Befreiende Wirkung von EU/EWR-Konzernabschlüssen (with Zekiye Kaya and Daniel Büchs)  
in: Petersen, K., Zwirner, C. und Brösel G. (Hrsg.), Systematischer Praxiskommentar Bilanzrecht, 2<sup>nd</sup> edition, Köln 2013, pp. 1090-1099
3. Kommentierung § 291 HGB Befreiende Wirkung von EU/EWR-Konzernabschlüssen (with Klaus Henselmann)  
in: Petersen, K., Zwirner, C. und Brösel G. (Hrsg.), Systematischer Praxiskommentar Bilanzrecht, Köln 2010, pp. 949-957
4. Kommentierung § 322 HGB Bestätigungsvermerk (with Klaus Henselmann)  
in: Petersen, K., Zwirner, C. und Brösel G. (Hrsg.), Handbuch Bilanzrecht, Köln 2010, pp. 172-190

## OTHER ARTICLES

1. Research Insight - A Study of Countries' Adoption of IFRS for SMEs (with Maximilian Koch)  
*International Federation of Accountants (IFAC) 2015*
2. Kaya, D.  
Strategieberatung zu Bilanzen  
*Vermögen & Steuern 2011, No. 3, pp. 26-27*
3. Kaya, D.  
Book review Helios, M./Strieder, T. (Hrsg.): Beck'sches Handbuch der Genossenschaft, München 2009  
*Zeitschrift für das gesamte Genossenschaftswesen 2010, No. 4, pp. 136*
4. Kaya, D.  
Strategien zur Verminderung und Vermeidung der Jahresabschlusspublizität  
*Zeitschrift des Landesverbands der steuerberatenden und wirtschaftsprüfenden Berufe in Bayern 2010, No. 6, pp. 135-136*

## AWARDS AND HONORS

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2017	ACA Best Paper Award, University of St. Gallen
2010	Faculty Award for doctoral thesis; DATEV Award for doctoral thesis
1995-2005	Scholarship Robert Bosch Group

## TEACHING

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Ruhr-University Bochum:

*Empirical Accounting Research, Auditing, Corporate Governance, Accounting and Auditing for Special Events, Contemporary Issues in Corporate Governance, Data Analytics in Accounting*

University of Erlangen-Nürnberg:

*Financial Statements, Financial Statement Analysis, Auditing, Consolidated Financial Statements*  
*Part-time MBA: Financial Statement Analysis*

German Graduate School Heilbronn:

*Financial Statement Analysis*

University of Wroclaw (Poland):

*Part-time MBA: Introduction to Financial Accounting*

ILPA/AFECA Summer School:

*Education and research network of European universities, rated as best accounting program by the European Union Erasmus Program*

*Case Studies in Managerial Accounting, Financial Accounting, Auditing and Financial Statement Analysis*

## ACADEMIC SERVICE AND PROFESSIONAL MEMBERSHIPS

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Ad-hoc reviewer:

*The Accounting Review, Accounting and Business Research, Accounting in Europe, Accounting Horizons, Advances in Accounting, Journal of Accounting and Public Policy, Journal of Business Economics, Journal of Business Research, Managerial Auditing Journal, German Academic Association for Business Research Annual Meeting, German Research Foundation (DFG)*

Memberships:

*American Accounting Association (AAA), German Academic Association for Business Research (VHB), European Accounting Association (EAA)*

## INVITED PRESENTATIONS AND CONFERENCE PRESENTATIONS

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2020:

Technical University Munich, University of Passau

2019:

AAA Annual Meeting, EAA Annual Meeting, Karlsruhe Institute of Technology, London Business School Accounting Symposium, Vienna University of Economics and Business

2018:

EAA Annual Meeting, VHB IAAER Meeting, Ruhr University Bochum, FU Berlin

2017:

ACA Research Symposium, EAA Annual Meeting, German Academic Association for Business Research Annual Meeting, University of Erlangen-Nürnberg

2016:

AAA FARS Mid-Year Meeting, EAA Annual Meeting, German Academic Association for Business Research Annual Meeting, German Graduate School, Ruhr University Bochum, University of Mannheim

2015:

AAA Annual Meeting (presentation by co-author), EAA Annual Meeting, German Academic Association for Business Research Annual Meeting, FU Berlin, LMU München, Temple University (presentation by co-author), University of Gießen, University of Paderborn, University of Tübingen

2014:

European Financial Reporting Annual Meeting, NHH Bergen (presentation by co-author), University of Bamberg, University of Münster, University of Potsdam

2013:

German Academic Association for Business Research Annual Meeting, European Financial Reporting Annual Meeting, UBC/Oregon/Washington Conference (presentation by co-author), VHB/IAAER Conference 2013 Frankfurt

2012:

AAA Annual Meeting

2011:

University of Prag

2010:

EAA Annual Meeting