

CURRICULUM VITAE

DEVIRIMI KAYA

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EDUCATION

- 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

- 2021 – Managing Director Institute of Management (ifu), Ruhr University Bochum
- 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

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

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. The Power of Words: An Empirical Analysis of the Communicative Value of Extended Auditor Reports (with Andreas Seebeck)
European Accounting Review 2022, forthcoming
2. 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 2021, Vol. 71, No. 2-3, 101379
3. 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
4. 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
5. 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

6. 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
7. 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
8. 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
9. 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
10. 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. Digitale Finanzberichterstattung in (i)XBRL – Empirische Analyse zur Taxonomie-nutzung von US-amerikanischen Unternehmen (with Petroula Glachtsiou and Annett Schulz-Weidner)
Zeitschrift für internationale und kapitalmarktorientierte Rechnungslegung (KoR), 2021, Nr. 07-08, 314-321
2. Computergestützte Textanalyse von Bestätigungsvermerken (with Andreas Seebeck)
Die Wirtschaftsprüfung (WPg) 2018, No. 16, pp. 995-1002
3. Zur Offenlegungspraxis von Prüfungshonoraren bei Genossenschaftsbanken und Sparkassen (with Thomas Loy and Daniel Zentgraf)
Die Wirtschaftsprüfung (WPg) 2018, No. 4, pp. 2-10
4. 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

5. Rechnungslegungspublizität inländischer Zweigniederlassungen von Auslandsgesellschaften (with Florian Zenk)
Zeitschrift für internationale und kapitalmarktorientierte Rechnungslegung (KoR) 2011, No. 2, pp. 96-101
6. Vermeidung der Jahresabschlusspublizität durch Auslandsgesellschaften (with Klaus Henselmann and Hugo Meichelbeck)
Zeitschrift für Corporate Governance 2010, No. 2, pp. 100-105
7. Theorie und Praxis des Value Reporting am Beispiel der Prognoseberichterstattung im Konzernlagebericht (solo-authored)
Der Konzern 2010, No. 8, pp. 358-365
8. Befreiende Wirkung des Konzernabschlusses einer ausländischen Komplementärgesellschaft (solo-authored)
Zeitschrift für internationale und kapitalmarktorientierte Rechnungslegung (KoR) 2010, No. 11, pp. 578-582
9. Ausschüttungssperre nach § 268 Abs. 8 HGB (with Lena Borgwardt)
Steuern und Bilanzen 2010, No. 19, pp. 727-733
10. Rechnungslegungspublizität von (Schein-)Auslandsgesellschaften (with Florian Zenk)
Internationale Wirtschafts Briefe 2010, No. 15, pp. 569-576
11. Die Aussagekraft des Lageberichts mittelständischer Unternehmen – Handlungsempfehlungen unter Berücksichtigung empirischer Ergebnisse (solo-authored)
Steuern und Bilanzen 2010, No. 13, pp. 463-469
12. Strategien zur Jahresabschlusspublizität im Mittelstand – Handlungsempfehlungen unter Berücksichtigung empirischer Ergebnisse (with Elisabeth Scherr)
Buchführung Bilanz Kostenrechnung 2010, No. 16, pp. 755-765
13. Offenlegungspraxis im Mittelstand seit dem EHUG (with Elisabeth Scherr)
Buchführung Bilanz Kostenrechnung 2010, No. 15, pp. 703-710
14. Die Vollhafterlösung bei einer GmbH & Co. KG zur Vermeidung der Jahresabschlusspublizität (with Zekiye Kaya)
Neue Wirtschafts Briefe 2010, No. 28, pp. 2214-2220
15. 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

16. 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, 3rd 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, 2nd 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

- | | |
|-----------|---|
| 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

Ruhr-University Bochum:

Empirical Accounting Research, Auditing, Corporate Governance and Sustainability Reporting, 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

Ad-hoc reviewer:

The Accounting Review, Accounting and Business Research, Accounting in Europe, Accounting Horizons, Advances in Accounting, European Accounting Review, 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

2022:

EAA Annual Meeting, University of Tübingen

2021:

AAA Annual Meeting, EAA Annual Meeting, University of Cologne

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