

# CURRICULUM VITAE

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## EDUCATION AND ACADEMIC BACKGROUND

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Since March 2015	Professor of Financial Accounting at the Department of Accounting, Auditing and Taxation, School of Management, University of Innsbruck
January 2015	Habilitation ( <i>venia legendi</i> ) for business economics, Faculty of Management, Economics and Social Sciences, University of Cologne
January – April 2014	Academic visitor at Saïd Business School, University of Oxford
April 2012 – Feb. 2015	Post-doctoral researcher in the position of “Akademischer Rat auf Zeit” at the Department of Financial Accounting and Auditing, University of Cologne (Prof. Dr. Christoph Kuhner)
December 2011	<ul style="list-style-type: none"><li>• Doctorate (Dr. rer. pol.) awarded by the Faculty of Management, Economics and Social Sciences, University of Cologne</li><li>• Title of the dissertation: Integration of financial and management accounting – an economic analysis [Integration von externer und interner Unternehmensrechnung – eine ökonomische Analyse]</li></ul>
Oct. 2007 – March 2012	Research Assistant at the Department of Financial Accounting and Auditing, University of Cologne (Prof. Dr. Christoph Kuhner)
May 2008 – October 2010	PhD fellowship from the German National Academic Foundation
Sept. 2003 – August 2007	<ul style="list-style-type: none"><li>• Business Studies, University of Cologne (Degree: Dipl.-Kfm.)</li><li>• Exchange student at the University of Edinburgh (September – December 2006)</li><li>• Scholarship from the German National Academic Foundation (October 2005 – August 2007)</li><li>• Scholarship from the Friedrich-Ebert Foundation (October 2004 – September 2005)</li></ul>

## PUBLICATIONS AS OF JUNE 2017

### Publications in peer-reviewed international academic journals

- Pelger, Christoph/Grottke, Markus: Research diversity in accounting doctoral education: survey results from the German-speaking countries, *Business Research*, in press: <https://link.springer.com/article/10.1007/s40685-017-0046-y>
- Fülbier, Rolf Uwe/Pelger, Christoph/Kuntner, Evamaria/Bravidor, Marcus: The Role and Current Status of IFRS in the Completion of National Accounting Rules – Evidence from Austria and Germany, *Accounting in Europe*, Vol. 14, 2017, pp. 13-28.
- Pelger, Christoph/Spieß, Nicole: On the IASB's construction of legitimacy – the case of the agenda consultation project, *Accounting and Business Research*, Vol. 47, 2017, pp. 64-90.
- Pelger, Christoph: Practices of standard-setting - An analysis of the IASB's and FASB's process of identifying the objective of financial reporting, *Accounting, Organizations and Society*, Vol. 50, 2016, pp. 51-73.
- Kuhner, Christoph/Pelger, Christoph: On the relationship of stewardship and valuation – an analytical viewpoint, *Abacus*, Vol. 51, 2015, pp. 379-411.
- Erb, Carsten/Pelger, Christoph: “Twisting words”? – A study of the construction and reconstruction of reliability in financial reporting standard-setting, *Accounting, Organizations and Society*, Vol. 40, 2015, pp. 13-40.
- Pelger, Christoph/Grottke, Markus: What about the future of the academy? Some remarks on the looming colonization of doctoral education, *Critical Perspectives on Accounting*, Vol. 26, 2015, pp. 117-129.
- Grottke, Markus/Pelger, Christoph/Schmiedeberg, Claudia: Firm or faculty? Evidence on the career preferences of German-speaking accounting PhD students, *Accounting Education: An International Journal*, Vol. 22, 2013, pp. 66-84.

### Publications in peer-reviewed German-speaking academic journals

- Pelger, Christoph/Grottke, Markus: The dissertation setting and PhD students' satisfaction in German-speaking accounting research [original German title: Kein schöner Land in dieser Zeit? - Promotionsbedingungen und Doktorandenzufriedenheit in der deutschsprachigen Rechnungswesen-Forschung], *Betriebswirtschaftliche Forschung und Praxis*, Vol. 68, 2016, pp. 53-85.
- Engelen, Christian/Pelger, Christoph: Determinants of the integration of financial and management accounting – an empirical analysis on the basis of segment reports according

to IFRS 8 [original German title: Determinanten der Integration von externer und interner Unternehmensrechnung – eine empirische Analyse anhand der Segmentberichterstattung nach IFRS 8], *Zeitschrift für betriebswirtschaftliche Forschung*, Vol. 66, 2014, pp. 178-211.

- Drefahl, Christian/Pelger, Christoph: “Say on Pay“– Determinants of taking Say on Pay on the agenda and of voting results on German companies’ management compensation systems [original German title: Say on Pay – Einflussfaktoren auf Abstimmungsmöglichkeit und -ergebnisse über Vorstandsvergütungssysteme deutscher Unternehmen], *Betriebswirtschaftliche Forschung und Praxis*, Vol. 65, 2013, pp. 444-466.

#### Publications in German-speaking professional/practitioner journals

- Erb, Carsten/Pelger, Christoph: What are the plans of the IASB for the new conceptual framework? [original German title: Welche Vorstellungen hat der IASB vom neuen Rahmenkonzept?], *Die Wirtschaftsprüfung (WPg)*, Vol. 68, 2015, pp. 1058-1064.
- Erb, Carsten/Pelger, Christoph: The exposure draft on the future conceptual framework – potential implications for practice [original German title: Potenzielle Praxisimplikationen des Entwurfs zum künftigen IFRS-Rahmenkonzept], in: *Zeitschrift für internationale Rechnungslegung (IRZ)*, Vol. 10, 2015, pp. 337-341.
- Orthaus, Selina/Pelger, Christoph: Accounting depiction of natural disasters – The Deepwater-Horizon oil spill in the context of provision accounting according to IAS 37 [original German title: Bilanzielle Abbildung von Umweltkatastrophen - Die Deepwater-Horizon-Ölpest im Kontext der Rückstellungsbilanzierung nach IAS 37], *Zeitschrift für internationale und kapitalmarktorientierte Rechnungslegung (KoR)*, Vol. 14, 2014, pp. 221-227.
- Erb, Carsten/Pelger, Christoph: The discussion paper on the future conceptual framework – potential implications for practice [original German title: Potenzielle Praxisimplikationen des Diskussionspapiers zum künftigen IFRS-Rahmenkonzept], in: *Zeitschrift für internationale Rechnungslegung (IRZ)*, Vol. 9, 2014, pp. 13-17.
- Erb, Carsten/Pelger, Christoph: On the route to a new conceptual framework for IFRS – Description and analysis of discussion paper 2013/1 [original German title: Auf dem Weg zum neuen Rahmenkonzept der IFRS-Rechnungslegung – Darstellung und Würdigung des Diskussionspapiers 2013/1 des IASB], in: *Zeitschrift für internationale und kapitalmarktorientierte Rechnungslegung (KoR)*, Vol. 13, 2013, pp. 517-524.
- Weber, Laura/Pelger, Christoph: Measurement of government bonds according to IAS 39 during the EU sovereign debt crisis: An empirical analysis of European banks [original German title: Die Bilanzierung von Staatsanleihen nach IAS 39 im Zuge der Staatsschuldenkrise in der EU: Eine empirische Analyse europäischer Banken], *Zeitschrift*

für internationale und kapitalmarktorientierte Rechnungslegung (KoR), Vol. 13, 2013, pp. 343-350.

- Pelger, Christoph: The objective of financial reporting and qualitative characteristics in the Conceptual Framework for Financial Reporting (2010) [original German title: Rechnungslegungszweck und qualitative Anforderungen im Conceptual Framework for Financial Reporting (2010), in: Die Wirtschaftsprüfung (WPg), Vol. 64, 2011, pp. 908-916.
- Matova, Maya Rumenova/Pelger, Christoph: Integration of internal and external segment reporting – an empirical study on the basis of segment reports according to IFRS [original German title: Integration von interner und externer Segmentergebnisrechnung - Eine empirische Untersuchung auf Basis der Segmentberichterstattung nach IFRS], in: Zeitschrift für internationale und kapitalmarktorientierte Rechnungslegung (KoR), Vol. 10, 2010, pp. 494-500.
- Pelger, Christoph: The new guise of decision usefulness: The Exposure Draft of Phase A of the Conceptual Framework Project [original German title: Entscheidungsnützlichkeit in neuem Gewand: Der Exposure Draft zur Phase A des Conceptual Framework-Projekts], in: Zeitschrift für internationale und kapitalmarktorientierte Rechnungslegung (KoR), Vol. 9, 2009, pp. 156-163.
- Pelger, Christoph: Starting points and ambiguous incentive effects – current developments in IFRS and their repercussions on management control [original German title: Ansatzpunkte und zweifelhafte Anreizwirkungen: Entwicklungen in den IFRS und der Zusammenhang zur Unternehmenssteuerung] in: Zeitschrift für internationale und kapitalmarktorientierte Rechnungslegung (KoR), Vol. 8, 2008, pp. 565-574.
- Pelger, Christoph: Management approach in segment reporting [original German title: Management approach in der Segmentberichterstattung], in: Zeitschrift für internationale Rechnungslegung (IRZ), Vol. 3, 2008, pp. 423-428.

### Monograph

Pelger, Christoph: Integration of financial and management accounting – an economic analysis [original German title: Integration von externer und interner Unternehmensrechnung – eine ökonomische Analyse], 2012, Frankfurt a.M. et al.: Peter Lang (Dissertation, University of Cologne).