

Christopher HOSSFELD

ESCP Europe

Financial Reporting & Audit

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ACADEMIC POSITIONS

Current positions

- Since 2014: ESCP Europe (Paris, London, Berlin, Madrid, Torino), Scientific Co-Director of Specialised Master, Financial Reporting & Audit.
- Since 2012: ESCP Europe (Paris, London, Berlin, Madrid, Torino), Executive position, Financial Reporting & Audit.
- Since 2012: ESCP Europe (Paris, London, Berlin, Madrid, Torino), Scientific Director of a Specialised Master, Financial Reporting & Audit.
- Since 2000: ESCP Europe (Paris, London, Berlin, Madrid, Torino), Associate Professor, Financial Reporting & Audit.

Previous positions

- 2018 - 2020: ESCP Europe (Paris, London, Berlin, Madrid, Torino), Responsible of a Core course, Financial Reporting & Audit.
- 2018 - 2020: ESCP Europe (Paris, London, Berlin, Madrid, Torino), Department coordinator, Financial Reporting & Audit.

ACADEMIC QUALIFICATIONS

PhD in Business Administration, (Doctorat ès Sciences de gestion), (1996), **Universität des Saarlandes**, Germany.

Master in Business Administration, (Master Sciences de gestion), (1990), **Universität des Saarlandes**, Germany.

ACADEMIC EXPERIENCE

Teaching

**ESCP Europe Paris,
London, Berlin, Madrid,
Torino**

Executive MBA

"Financial Accounting", Core course, 24.00 hours

Master (MIM)

SERVICES TO THE ACADEMIC COMMUNITY

Editorial activities

Reviewer in: *COMPTABILITE CONTROLE AUDIT*, Since 2015;

Activities in academic associations/colloquia

Academic Association: Member

Member of: European Accounting Association

Member of: American Accounting Association

Member of: Société Universitaire Européenne de Recherches Financières

Member of: Association Francophone de Comptabilité- AFC

Colloquia: Organizer/co-organizer

Colloquia: Organizer/co-organizer, Labex Refi, Paris, 2013, June 06 - 08

Other activities

Scientific expert in a research program

Scientific expert in a research program, Projet "Financial reporting and Culture" (avec le prof. Peter Kajüter et Christina Voets (doctorante) de l'Université de Münster): préparation et administration de l'expérimentation; début d'exploitation des résultats, Since 2012

Scientific expert in a research program, Labex Refi, Since 2012

Scientific expert in a research program, European Accounting Association, Projet "Financial reporting and Culture" (avec le prof. Peter Kajüter et Christina Voets de l'Université de Münster): exploitation des résultats, rédaction et révision d'un papier présenté à l'EAA du 6 au 8 mai 2013, 2013

Member of the scientific committee of a Higher Education Institution

Member of the scientific committee of a Higher Education Institution, Université franco-allemande Sarrebruck, Since 2014

GRANTS, HONORS AND AWARDS

Awards

12/18/96, Saarbruecken, DEU
12:00 AM

INTELLECTUAL CONTRIBUTIONS

Peer-reviewed Articles

HOSSFELD, C., F.DEMERENS, A.LE MANH, C.BONNIER, "A French Experience of an IFRS transition", *ISSUES IN ACCOUNTING EDUCATION*, 2013, vol. Vol. 28, Issue 2, pp. 221-234

HOSSFELD, C., "Ausgewählte neuerungen in der französischen Konzernrechnungslegung", *WIRTSCHAFTSPRUFUNG (DIE)*, September 2002, pp. pp 450-461 12 p

HOSSFELD, C., "Compensation possibilities in the income statement of banks after the national implementation of the European directive about the financial statements of banks", *WIRTSCHAFTSPRUFUNG (DIE)*, November 1993, pp. pp 337-344 8 p

Other Edited Books and Textbooks

HOSSFELD, C., J.-Y.EGLEM, P.DELVAILLE, C.BONNIER, L.LAULUSA, A.LE MANH, C.MAILLET, A.MIKOL, C.SIMON, *Comptabilité financière: approche IFRS et approche française*, Gualino, 2010

DELVAILLE, P., C.HOSSFELD, C.MAILLET, A.LE MANH, C.SIMON, A.MIKOL, J.-Y.EGLEM, H.STOLOWY, *Comptabilité financière de l'entreprise*, Business, Paris, France, 2008

SIMON, C., C.MAILLET, A.LE MANH, P.DELVAILLE, J.-Y.EGLEM, C.HOSSFELD, J.KENNEDY, A.MIKOL, *Les Normes comptables internationales IAS-IFRS*, LMD, Vanves, France, 2007

DELVAILLE, P., C.HOSSFELD, C.MAILLET, A.LE MANH, C.SIMON, A.MIKOL, J.-Y.EGLEM, H.STOLOWY, *Comptabilité financière de l'entreprise*, Business, Paris, France, 2006

DELVAILLE, P., C.HOSSFELD, C.MAILLET, C.SIMON, A.MIKOL, J.-Y.EGLEM, H.STOLOWY, C.CAUVIN, *Comptabilité financière de l'entreprise*, Business, Paris, France, 2003

Books and Book Editor

HOSSFELD, C., H.BIEG, H.KUSSMAUL, G.WASCHBUSCH, *Handbuch der Rechnungslegung nach IFRS*, IDW, 2009

HOSSFELD, C., *Financial statements of German and French banks*, Schäffer-Poeschel, Stuttgart, Germany, 1996

HOSSFELD, C., C.MAILLET, A.LE MANH, P.DELVAILLE - "Information financière en IFRS" - 2007, *Collection Litec Professionnels - Entreprise*, Paris, France

SIMON, C., P.DELVAILLE, J.-Y.EGLEM, C.HOSSFELD, A.LE MANH, C.MAILLET, A.MIKOL, C.BONNIER - "Comptabilité financière des groupes" - 2006, *Business*, Paris, France

C.HOSSFELD, H.KUSSMAUL, G.WASCHBUSCH - "Handbuch der Rechnungslegung nach IFRS" - 2006, *IDW*, Düsseldorf, Germany

Chapters in book

LAULUSA, L., C.HOSSFELD, F.DEMERENS, J.-Y.EGLEM, "Les Impacts des normes comptables internationales dans les pays en développement: cas de l'Afrique francophone de l'ouest" in *La Comptabilité en action- Mélange en l'honneur du professeur Geneviève Causee.*, Alain Burlaud et Arnaud Thauvron Ed., L'Harmattan, pp. 456, 2016

HOSSFELD, C., "La présentation des états financiers" in *Comptabilité financière: approche IFRS et approche française.*, Pascale Delvaille & Jean-Yves Eglem Ed., Gualino, pp. 379, 2015

HOSSFELD, C., A.MIKOL, "Financial Reporting and Sustainability" in *Beyond Sustainability.*, Scholz, Christian/Zentes, Joachim Eds, Nomos, pp. 203-222, 2014

DELVAILLE, P., C.MAILLET, C.HOSSFELD, A.LE MANH, "Les états consolidés" in *Information financière en IFRS.*, Litec, pp. 56 p, 2007

HOSSFELD, C., F.BANCEL, P.DELVAILLE, "Les pièges de la juste valeur" in *Les points de vue des utilisateurs des comptes sur l'adoption des normes IFRS.*, VERON N. (ed.), AFG / FFSA, pp. pp 71-73 3 p, 2004

HOSSFELD, C., "Finanzierungsentscheidungen" in *Saarbrücker Handbuch der Betriebswirtschaftlichen Beratung.*, Karl-Heinz Küting Ed., NWB Verlag, 2003

Presentation at Other Conference

BONNIER, C., F.DEMERENS, C.HOSSFELD, A.LE MANH, "IFRS transition: more than a technical issue" in *Proceedings of the 34th EAA Annual Meeting*, 2011, Roma, United Kingdom

Research Monograph

HOSSFELD, C., G.KRAEMER, "Auditing Operational Risk in Banks - A New Challenge", *Discussion paper*, no. September, 2001

Published Case Studies

HOSSFELD, C., "*L'intérêt public européen*", 2019

Non-Peer Reviewed Articles

BUCHHEIM, R., C.HOSSFELD, M.SCHMIDT, "Die Quartalsberichterstattung in Deutschland, Frankreich und Großbritannien. Eine empirische Untersuchung nach der Änderung der EU-Transparenzrichtlinie", *WIRTSCHAFTSPRUFUNG (DIE)*, 2017, vol. 2017 (13), pp. 756-764

BUCHHEIM, R., C.HOSSFELD, M.SCHMIDT, "Quartalsberichterstattung in Europa", *WIRTSCHAFTSPRUFUNG (DIE)*, 2016, vol. Vol 69 Issue 24, pp. 1347-1353

PhD Dissertation completed

HOSSFELD, C. - "The Comparison of German and French financial statements of banks after the national implementation of the European directive about the financial statements of banks" - 1996, *University of Saarland, Germany, France*

HOSSFELD, C. - "Die Jahresabschlüsse deutscher und französischer Kreditinstitut" - 1996, *Schäffer-Poeschel, Stuttgart, Germany*

Articles in Professional Journals

HOSSFELD, C., J.-F.FEUILLET, "La "nouvelle" BFI: Adaptation, transformation, innovation", *BANQUE & STRATEGIE*, 2016, vol. no 343, no. Les BFI se réinventent, pp. 18-19

HOSSFELD, C., J.-F.FEUILLET, "Adaptation, transformation, innovation: 3 mots-clés pour la "nouvelle" BFI", *ANALYSE FINANCIERE*, 2016, vol. no 58, pp. 37-39

HOSSFELD, C., "Résultat par action", *DO COMPTABLE JURISCLASSEUR*, November 2012, vol. C-16-300, pp. 1-15

HOSSFELD, C., "Information sectorielle", *DO COMPTABLE JURISCLASSEUR*, November 2012, vol. C-16-400, pp. 1-17

HOSSFELD, C., "Information financière des banques", *DO COMPTABLE JURISCLASSEUR*, November 2012, vol. C-70-200, pp. 1-16

IRAQI, M., C.HOSSFELD, "Information sectorielle: la transition d'IAS 14 à IFRS 8 en France et en Allemagne", *REVUE FRANCAISE DE COMPTABILITE*, 2012, vol. n° 460, pp. pp. 38-43 5 p.

HOSSFELD, C., "NATIXIS", *REVUE FRANCAISE DE COMPTABILITE*, May 2009, vol. n° 421, pp. p.14 1 p.

HOSSFELD, C., "L'information financière sur le risque de liquidité des banques", *REVUE FRANCAISE DE COMPTABILITE*, June 2009, vol. n° 422, pp. pp 22-26 5 p.

KAJÜTER, P., C.HOSSFELD, "IFRS et PME", *REVUE FRANCAISE DE COMPTABILITE*, December 2008, vol. n° 416, pp. pp. 48-53 6 p.

HOSSFELD, C., C.SIMON, "La comptabilité des banques" in *Normalisation sectorielle., DO COMPTABLE JURISCLASSEUR*, 2004, pp. pp - 13 p

Papers in Professional Conferences

BONNIER, C., F.DEMERENS, C.HOSSFELD, A.LE MANH, "IFRS transition: more than a technical issue" in *Proceedings of the 34th EAA Annual Meeting, 2011, Roma, United Kingdom*

Press Articles

MAGNIERE, C., G.BARKATZ, F.ZAVERONI, A.BECHET, P.SOULARD, J.-F.FEUILLET, C.HOSSFELD, J.-P.MUSTIER, G.SANSON, P.DE MONTESSUS, S.JANSE VAN RENSBURG, T.PHILIPPONNAT, L.PESSEZ, P.VALENTIN, F.VISNOVSKY, C.MIANNE, S.THEODORE, F.MORIN, M.HENAFF, J.-C.MIESZALA, G.DE LESTAPIS, E.COULOMB, S.MAILLARD-CABOCEL, G.ANDREU, M.RONCIN, T.-L.HUYNH, P.HERLIN, "Réglementation et innovation. Les BFI se réinventent", *ANALYSE FINANCIERE*, 2016, vol. n° 58, pp. pp 27-58, 60-78 (51)