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PROF. DR. TAMI DINH

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CURRENT ACADEMIC POSITIONS

since 2014 **University of St.Gallen, Switzerland**
Full Professor of Accounting
Director of the Institute of Accounting, Control and Auditing

since 2018 **Université de Neuchâtel, Switzerland**
Visiting Professor of Accounting

PREVIOUS ACADEMIC POSITIONS / VISITING POSITIONS / EMPLOYMENT

1-3/2019 **UNSW Sydney, Australia**
Visiting Research Fellow in the School of Accounting

2011-2014 **UNSW Sydney, Australia**
Lecturer (Assistant Professor) in the School of Accounting

12/'10–01/'11 **University of Augsburg, Germany**
Assistant Professor in the School of Accounting and Control

03/'10-05/'10 **UNSW Sydney, Australia**
Visiting Research Fellow in the School of Accounting

03/'09-05/'09 **UNSW Sydney, Australia**
Visiting Research Fellow in the School of Accounting

10/'07-11/'10 **University of Augsburg, Germany**
Lecturer and PhD candidate in the School of Accounting and Control

04/'06-09/'07 **Friedrich Schiller University of Jena, Germany**
Lecturer and PhD candidate in the School of Accounting and Control

10/'05-03/'06 **PricewaterhouseCoopers AG Hamburg, Germany**
Consultant for the service line Advisory, Valuation & Strategy

08/'04-12/'04 **Allianz General Insurance, Ho-Chi-Minh-City, Vietnam**
Internship as Assistant to the CEO

08/'03-12/'03 **EICON GmbH, Munich, Germany**
Internship and Student Trainee in M&A Consulting

EDUCATION

12/2013 Foundations of University Learning & Teaching Program (FULT), UNSW Sydney

09/2010 Dr. rer. pol., University of Augsburg, Department of Accounting

09/2005 Diplom-Kauffrau (Univ.), University of Augsburg

10/'00-09/'05 Studies of Business Administration, University of Augsburg, Germany
(Degree: Diplom-Kauffrau; equivalent to MBA, final grade 1.53 (1 highest, 5 lowest))

08/'02-04/'03 Studies of International Business Administration, University of Oerebro, Sweden

09/'00-09/'02 Certificate in Business French incl. a "Cours intensif", University of Rennes, France

RESEARCH INTERESTS

International Accounting, International Financial Reporting Standards (IFRS), Intangibles (Goodwill and R&D), Non-GAAP Reporting, Voluntary Disclosure, Social Media, Sustainability Reporting

PUBLICATIONS IN REFEREED JOURNALS

- O'Leary, S.; Dinh, T.; Frueh, S. (2023): Affirmative otherness in a humanitarian NGO: Implications for accountability as responsiveness. In: *Accounting, Organizations and Society*, Available online 29 July 2023, 101495.
- Dinh, T.; Husmann, A.; Melloni, G. (2023): Corporate Sustainability Reporting in Europe: A Scoping Review. In: *Accounting in Europe*, Vol. 20 (1), 1-29.
- Dinh, T.; Schultze, W. (2022): Accounting for R&D on the income statement? Evidence on non-discretionary vs. discretionary R&D capitalization under IFRS in Germany. In: *Journal of International Accounting, Auditing and Taxation*, Vol. 46, March, 1-20.
- Dinh, T.; Seitz, B. (2020): The Information Content of Hedge Accounting - Evidence from the European Banking Industry, in: *Journal of International Accounting Research*, Vol. 19 (2), 91-115.
- Dinh, T.; Schultze, W.; List, T.; Zbiegły, N. (2020): R&D Disclosures and Capitalization under IAS 38 - Evidence on the interplay between national institutional regulations and IFRS adoption, in: *Journal of International Accounting Research*, Vol. 19 (1), 29-55.
- Dinh, T.; Sidhu, B.; Yu, C. (2019): Accounting for Intangibles: Can Capitalization of R&D Improve Investment Efficiency, in *ABACUS*, Vol. 55 (1), 92-127.
- Thielemann, F.; Dinh, T. (2019): Non-GAAP Earnings Disclosures around Regulation G - The Case of "Implicit non-GAAP Reporting", in *Advances in Accounting*, Vol. 46, 1-14.
- Thielemann, F.; Dinh, T.; Kang, H. (2019): Non-GAAP Reporting and Debt Market Outcomes: Evidence from Regulation G, in *Schmalenbach Business Review*, Vol. 71 (2), 169-203.
- Cheng, M.; Dinh, T.; Schultze, W.; Assel, M. (2019): The Effect of Bonus Deferral on Managers' Investment Decisions, in *Behavioral Research in Accounting.*, 31 (2), 31-49.
- Seitz, B.; Dinh, T.; Rathgeber, A. (2018): Understanding Loan Loss Reserves under IFRS 9: A Simulation-Based Approach, in *Advances in Quantitative Analysis of Finance and Accounting*, Vol. 16, 311-357.
- Dinh, T.; Kang, H.; Morris, R.; Schultze, W. (2018): Evolution of Intangible Asset Accounting: Evidence from Australia, in *Journal of International Financial Management and Accounting*, 29 (3), 247-279.
- Schultze, W.; List, T.; Schabert, B.; Dinh, T. (2018): Economic Consequences of Implementing and Communicating Value Based Management Systems, in *Journal of Business Finance and Accounting*, 45 (5-6), 511-543.
- Dinh, T.; Kopf, K.; Seitz, B. (2017): The power of social media – Shareholder activism via Twitter and a firm's market value, in: *Die Unternehmung – Swiss Journal of Business Research and Practice*, 71, 50-73.
- Dinh, T.; Kang, H.; Schultze, W. (2016): Capitalizing Research & Development: Signaling or Earnings Management?, in: *European Accounting Review*, 25 (2), 373-401.
- Coulton, J.; Dinh, T.; Jackson, A. (2016): The impact of sentiment on price discovery, in: *Accounting & Finance*, 56 (3), 669-694.
- Dinh, T.; Eierle, B.; Schultze, W.; Steeger, L. (2015): Research and Development, Uncertainty, and Analysts' Forecasts: The Case of IAS 38, in: *Journal of International Financial Management & Accounting*, 26 (3), 257-293.
- Dinh, T.; Schultze, W. (2011): Capitalizing Research & Development and 'Other Information': The Incremental Information Content of Accruals versus Cash Flows, in: *Journal of Management Control*, Special Issue "Measuring and Managing Intangibles for Accounting Use", 22 (3), 241-278.
- Schultze, W.; Dinh, T. (2007): Kapitalwertneutrale Wiederanlage in der Unternehmensbewertung: Die Ermittlung der Mindestrenditen von Kapitalgesellschaften bei Thesaurierung, in: *Zeitschrift für Betriebswirtschaft (ZfB)*, 77 (11), 1179-1216.

ARTICLES IN PROFESSIONAL JOURNALS / OUTREACH STUDIES

- Dinh, T.; Husmann, A. (2022): Relevanz und Herausforderungen des Green-Bond-Markts, in: *Expert Focus*, 8, 346-351.
- Dinh, T.; Husmann, A.; Melloni, G. (2021): *The role of non-financial performance indicators and integrated reporting in achieving sustainable value creation*, Publication for the committee on Economic and Monetary Affairs, Policy Department for Economic, Scientific and Quality of Life Policies, European Parliament, Luxembourg. Available at:
[https://www.europarl.europa.eu/RegData/etudes/STUD/2021/662944/IPOL_STU\(2021\)662944_EN.pdf](https://www.europarl.europa.eu/RegData/etudes/STUD/2021/662944/IPOL_STU(2021)662944_EN.pdf)
- Dinh, T.; Stenzel, A.; Candreja, M. (2020): Goodwill-Impairments und Managementwechsel: Eine vergleichende empirische Analyse der DAX- und SMI-Unternehmen. In: *KoR – Zeitschrift für internationale und kapitalmarktorientierte Rechnungslegung*, 1, 22-30.
- Dinh, T.; Schultze, W.; Zhao, C. (2018): Alternative Performance Measures – Neueste Entwicklungen und Erkenntnisse aus der internationalen Forschung, in: *KoR – Zeitschrift für internationale und kapitalmarktorientierte Rechnungslegung*, 10, 460-466.
- Dinh, T.; Früh, S.; Stenzel, A. (2018): Korruption im Rahmen der Accounting Compliance – Theoretische und empirische Einblicke, in: *IRZ Zeitschrift für Internationale Rechnungslegung*, 7/8, 313-315.
- Dinh, T.; Kopf, K.; Schultze, W. (2017): Wohin gehören Forschungs- und Entwicklungskosten? *Controlling & Management Review: Zeitschrift für Controlling & Management*, 61 (8), 32-35.
- Dinh, T. (2017): Internationalisierung der Rechnungslegung – Ein Blick zurück und nach vorn. *Expert Focus*, 91 (10), 686-688.
- Dinh, T.; Fink, C.; Schultze, W.; Schabert, B. (2016): Leasingbilanzierung nach IFRS, in: *PIR - Praxis der internationalen Rechnungslegung*, 9, 235-243.
- Dinh, T.; Thielemann, F. (2016): ESMA Guidelines on Alternative Performance Measures - Möglichkeiten und Herausforderungen bei der Darstellung von Pro-Forma-Kennzahlen, in: *IRZ Zeitschrift für Internationale Rechnungslegung*, 10, 413-418.
- Dinh, T.; Heining, A.; Seitz, B. (2015): Bilanzierung von Leasingverhältnissen: Von IAS 17 zum neuen Standard – Status Quo, in: *KoR – Zeitschrift für internationale und kapitalmarktorientierte Rechnungslegung*, 6, 281-290.
- Dinh, T. (2015): Esperanto of Accounting – Grenzen einer weltweit einheitlichen Rechnungslegung, in: *Der Schweizer Treuhänder*, 8, 15-16.
- Dinh, T.; Seitz, B. (2015): „Vorsicht“ in den IFRS am Beispiel von IFRS 9, in: *IRZ Zeitschrift für internationale Rechnungslegung*, 4, 145-150.
- Dinh, T. (2014): Internationale Unterschiede in der Regulierung: Eine Analyse länderspezifischer Determinanten, in: *Der Schweizer Treuhänder*, 5, 387-392.
- Dinh, T.; Fink, C.; Schultze, W. (2013): Leasingbilanzierung nach ED/2013/6 – Auswirkungen auf die Finanzberichterstattung, in: *PIR - Praxis der internationalen Rechnungslegung* 2013, 12, 367-375.
- Coenenberg, A. G.; Frank, S.; Dinh, T.; Schabert, B.; Schultze, W. (2011): Auswirkungen der Rechnungslegungsumstellung von HGB auf IFRS auf zentrale Kennzahlen der Jahresabschlussanalyse – Ergebnisse einer empirischen Untersuchung, in: *KoR – Zeitschrift für internationale und kapitalmarktorientierte Rechnungslegung*, 3, 133-142.
- Dinh, T.; Fink, C.; Schultze, W. (2011): Reform der Leasingbilanzierung nach IFRS - Asymmetrische Behandlung von Leasingnehmer und Leasinggeber, in: *KoR – Zeitschrift für internationale und kapitalmarktorientierte Rechnungslegung*, 10, 458-466.
- Chijs, M. van der; Dinh, T.; Thiele, M. (2005): China – Chancen und Risiken für den deutschen Mittelstand, *Finance*, September 2005, 14-16.

BOOKS AND BOOK CHAPTERS

- Müller-Stewens, G.; Dinh, T.; Hartmann, B.; Eppler, M.; Bünzli, F. (2019): The Professionalization of Humanitarian Organizations: The Art of Balancing Multiple Stakeholder Interests at the ICRC, Springer, Heidelberg, Germany.
- Schultze, W.; Dinh, T.; Steeger, L. (2009): Immaterielle Werte aus Sicht des Kapitalmarkts, in 'Immaterielle Vermögenswerte - Bewertung, Berichterstattung und Kommunikation' by Möller, K.; Piwinger, M.; Zerfass, A. (eds.), Stuttgart 2009, 317-331.

RESEARCH GRANTS (> CHF 450,000 IN TOTAL)

- 2021 **SNSF Research Grant** of the Swiss National Science Foundation
- 2018 **Start-Up Research Fund** Special Research Grant of the University of St. Gallen
- 2016 **Basic Research Fund** Special Research Grant of the University of St. Gallen
- 2013 **UNSW Sydney Australian School of Business** Special Research Grant with Mandy Cheng
- 2012 **UNSW Sydney Australian School of Business** Special Research Grant with Baljit Sidhu
- 2011 **AFAANZ Research Grant** with Andrew Jackson and Jeff Coulton
- 2009 **German Academic Exchange Service (DAAD) Grant** for attending the AFAANZ conference
- 2009 **German Academic Exchange Service (DAAD) Grant** for a research visit at UNSW Sydney

ACADEMIC HONORS

- 2020 Award for **innovative hybrid teaching** during the Corona crisis, University of St.Gallen
- 2020 **Top downloaded Paper** in ABACUS in 2018/2019 for *Dinh, T.; Sidhu, B.; Yu, C. (2019): Accounting for Intangibles: Can Capitalization of R&D Improve Investment Efficiency, in ABACUS, Vol. 55 (1), 92-127.*
- 2018 **Best Paper Award** AFAANZ Annual Conference for *Dinh, T.; Sidhu, B.; Yu, C.: The Role of Accounting Rules in Mitigating Managerial Myopia: The Case of Investment in Software Development and R&D*
- 2017 **Best Paper Award** CARF conference, Lucerne for *Thielemann, F.; Dinh, T.; Kang, H.: Non-GAAP Reporting and Debt Market Outcomes: Evidence from Regulation G*
- 2016 **Nomination** for the Credit Suisse Award for **Best Teaching**, University of St.Gallen
- 2013 **Best Paper Award** EIASM workshop on Visualizing, Measuring, and Managing Intangibles and Intellectual Capital, for *Dinh, T.; Sidhu, B.; Yu, C.: Accounting for Intangibles: Can Capitalization of R&D Improve Investment Efficiency*

SERVICE TO THE ACCOUNTING COMMUNITYOrganization of Conferences and Workshops

- since 2018 **Organizer of the Swiss Accounting Research Alpine Camp (bi-annual event)**, Switzerland (with Minyue Dong, HEC Lausanne)
- since 2017 **Advisory Board of the ACA Symposium, University of St.Gallen (annual event)**, Switzerland
- 2014-2023 **Organizer of the ACA Research Seminar Series** at the University of St.Gallen

Association Commitments

- 2019-2025 Member of the **EAA Management Committee**
- 2019-2025 Member of the **EAA Board** as National Representative for Switzerland
- since 2019 Member of the **EAA Scientific Committee** of the Annual Congress
- since 2020 Chair of the **EAA Accounting Resources Centre (ARC) Committee**
- 2016-2019 Senior Editor of the Events section of the **EAA Accounting Resources Centre (ARC)**
- since 2018 Member of the **Scientific Board** of the European Network for Experimental Accounting Research (ENEAR)
- 2018-2019 Member of the **Nominations Committee** of the AAA Accounting Behavior and Organizations Section (ABO)
- 2017-2022 **Head of PhD Travel Grant Committee** of the AAA International Accounting Section (IAS)
- since 2014 **International Liaison** for Switzerland of the AAA International Accounting Section (IAS)

Editorial Board*Accounting in Europe**Journal of International Accounting, Auditing & Taxation**Journal of International Financial Management and Accounting*Reviewer Activities – Journals, Conferences, Grant Institutions*AAA Annual Meeting**AAA IAS Midyear Meeting**ABACUS**Accounting and Finance**Accounting in Europe**AFAANZ Annual Conference**Australian Accounting Review**Accounting and Business Research**Betriebswirtschaftliche Forschung und Praxis**Die Unternehmung – Swiss Journal of Business Research and Practice**European Accounting Review**EAA Annual Congress**International Review of Financial Analysis**Journal of Accounting and Public Policy**Journal of Business Finance and Accounting**Journal of Business Research and Practice**Journal of International Accounting Research**Journal of International Accounting, Auditing and Taxation**Journal of International Financial Management and Accounting**Journal of Management Control**Journal of Risk Finance**Long Range Planning**Review of Managerial Science**Schmalenbach Journal of Business Research**Small Business Economics – An Entrepreneurship Journal**Swiss National Science Foundation**VHB Annual Meeting*Reviewer Activities – Academic Positions*American University of Sharjah (Promotion to Associate Professor)**TU Dortmund (Juniorprofessor mid-term evaluation)**University of Western Australia (Promotion to Full Professor)**University of Hamburg (Juniorprofessor mid-term evaluation)**UNSW Sydney (Promotion to Associate Professor)***MEMBERSHIPS***American Accounting Association (AAA)**Accounting & Finance Association of Australia and New Zealand (AFAANZ)**European Accounting Association (EAA)**German Academic Association for Business Research (VHB)**International Association for Accounting Education & Research (IAAER)**Schmalenbach-Gesellschaft für Betriebswirtschaft***CONFERENCE PRESENTATIONS, DISCUSSIONS***AAA, Annual Meeting, 2007, 2010, 2014, 2016, 2018***AAA, International Accounting Section, Midyear Meeting, 2008-2010, 2013, 2014, 2016, 2017, 2018***AAA, Accounting, Behavior, and Organizations, Research Conference, 2017*, 2018***AFAANZ, Annual Conference, 2009, 2011, 2012, 2017**

EAA, Annual Congress, 2007, 2010-2012, 2014-2016, 2017*-2019*, 2021*, 2022*
 EIASM, Workshop on Accounting and Regulation, 2013, 2019*
 EIASM, Workshop on Visualizing, Measuring, and Managing Intangibles and Intellectual Capital, 2007-2009, 2013
 EIASM, Workshop on New Directions in Management Accounting, 2014
 European Network for Experimental Accounting Research (ENEAR), 2017
 IASB Research Forum joint with ABACUS, 2018*
 Journal of International Accounting Research, 2015, 2016, 2017*, 2021*, 2022*
 Swiss Accounting Research Alpine Camp (SARAC), 2018*, 2020*
 VHB, Annual Meeting, 2016*, 2017*
 *paper presented by co-author

INVITED RESEARCH SEMINAR AND BROWN BAG PRESENTATIONS

Australian National University, 2012
 ESSEC Business School Paris, 2019
 HEC Lausanne, 2016
 KU Leuven, 2014
 Ludwig Maximilians University Munich, 2017
 Monash University, 2011
 Queensland University of Technology, 2012
 University of Bolzano, 2018
 University of Bristol, 2021
 University of Graz, 2015
 University of Hong Kong, 2013
 University of Ljubljana, 2018
 University of Melbourne, 2011
 University of Paderborn, 2019
 University of Queensland, 2010, 2019
 University of St.Gallen, 2013, 2017
 University of Sydney, 2011
 University of Western Australia, 2012
 UNSW Sydney, 2009, 2010, 2011, 2019
 UTS Sydney, 2010

OTHER INVITED SPEECHES

10-12/'18 Keynote speaker "Financial Reporting at the Crossroads", several workshops by **pmOne "The Art of Consolidation"**, Vienna, Stuttgart, Hamburg, Zurich
 12/'17 Keynote speaker "Consequences of the Implementation of IFRS 15 and 16", workshop by **pmOne "The Art of Consolidation"**, Zurich
 12/'16 Keynote speaker "Current Changes and Challenges in International Accounting", workshop by **pmOne "The Art of Consolidation"**, Zurich
 11/'15 Keynote speaker "Current Challenges in Consolidation", workshop by **pmOne "The Art of Consolidation"**, Zurich
 10/'15 Keynote speaker at the **HSG DocNet Symposium 2015**, workshop on "Rule breaker in science: Do we need more brave hearts?"
 09/'12 Academic Australian Forum in Kassel organized by **the German Academic Exchange Service (DAAD)** and the **Australian Trade Commission**, "Esperanto of International Accounting: Costs and benefits of the harmonization of global financial reporting – The case of IFRS adoption in Germany and Australia"

UNIVERSITY SERVICE

since 10/'22	Member of the School Committee of the HSG School of Management
since 11/'22	Mentoring Professor for The German Academic Scholarship Foundation
since 10/'20	Board Member of the HSG Foundation , University of St.Gallen
since 10/'20	Member of the Advisory Board of the Institute for Business Management , University of St.Gallen
since 01/'19	Member of the Advisory Board of the Center for Disability and Integration at HSG
since 08/'17	President of the Doctoral Program in Management at HSG (including Accounting, Business Innovation, General Management and Marketing)
since 02/'16	Academic Director of the Doctoral Program in Accounting at HSG
since 02/'17	Member of the Committee for Research at HSG
2014-2020	Member of the Committee for Study Funding at HSG (President 2018-2020)
2015-2017	Member of the Committee for Equal Opportunities at HSG
2013	UNSW Foundation Year Coordinator for the School of Accounting
2010	Women's Representative of the School of Business and Economics, University of Augsburg
2008-2010	Academic Representative for exchange programs for business students of the University of Augsburg with Macquarie University/Australia, Université de Rennes 1/France, ESCA School of Management/Morocco

ENGAGEMENT WITH PRACTICE / EXECUTIVE EDUCATION

2022	Inhouse-seminar at Adecco , Zurich
2021	Sustainability Reporting – Academic Insights in collaboration with BMW Group
since 2020	Teaching Financial Management in the Executive MBA and International Executive MBA of the University of St. Gallen
since 2019	Inhouse-seminar at Bär & Karrer College , Zurich (bi-annual)
2018	Teaching a seminar at HSG Highlights , University of St. Gallen
since 2017	Teaching the Accounting Module in the Full-Time MBA of the University of St. Gallen
2016-2017	Impact Study of IFRS 9 – Financial Instruments in collaboration with UBS AG
10/2014	Workshop on Accounting at Optima Packaging Group „ Optima Zukunftswerkstatt 2019 “, organized by the “Zentrum für Weiterbildung und Wissenstransfer (ZWW)” of the University of Augsburg
2006-2010	Casual Lecturer for executive education courses offered by IHK Akademie Schwaben/University of Augsburg (Certificate: International Accounting Manager)

UNIVERSITY TEACHING IN ENGLISH (EXCL. EXECUTIVE EDUCATION)**University of St. Gallen***Undergraduate:*

Accounting, Controlling, Auditing (flipped classroom)

Postgraduate (Master in Accounting and Finance):

Financial Reporting, Management Accounting, International Financial Statement Analysis, International Group Accounting, Selected Topics in Accounting

PhD in Accounting:

Methods in Accounting Research, Topics in Accounting Research, Writing/Presenting/Publishing Accounting Research, Theory in Accounting Research

PhD in Organization Studies and Cultural Theory:

Integration Course: Financial Management

Université de Neuchâtel*Postgraduate (Master in General Management)*

Financial Accounting Fundamentals

UNSW Sydney

Undergraduate:

Introduction to Accounting, Corporate Financial Reporting and Analysis, International Financial Reporting and Analysis

Postgraduate:

Advanced Financial Reporting, International Financial Statement Analysis

University of Augsburg

Postgraduate:

International Accounting Seminar with KPMG Munich
Accounting Research Seminar with SAP AG

UNIVERSITY TEACHING IN GERMAN

University of Jena

Undergraduate:

Introduction to Accounting

Postgraduate:

Group Accounting, Business Valuation, Research Seminar

University of Augsburg

Undergraduate:

Consolidation

Postgraduate:

Group Accounting, International Accounting (IFRS) with E&Y Munich, Accounting for Financial Institutions with PwC Munich, Research Seminar