



Professor Martin Glaum

Professor of International Accounting, WHU – Otto Beisheim School of Management

Research focus:

International Accounting
International Financial Management

Martin Glaum holds the Chair of International Accounting at WHU – Otto Beisheim School of Management. Since 2016, he is also a Visiting Professor at Toulouse School of Management.

Prior to joining the WHU in 2014, he was Professor of International Management and Accounting at Justus-Liebig-Universität Giessen (1999 - 2014) and Professor of International Management at the Europa-Universität Viadrina in Frankfurt/Oder (1995 – 1999). He has held several visiting positions, for example, at the University of Michigan, Ann Arbor (1999), St. Gallen University (2003), the London School of Economics and Political Science (2008), DePaul University, Chicago (2011), and the University of International Business & Economics, Beijing (2009, 2013).

Professor Glaum's research interests are in the areas of international accounting and international financial management. He has published several books and numerous articles on these topics in leading international journals.

He works closely together with the Accounting Standards Committee of Germany where he is the Chairman of the Financial Instruments Working Party. From 2010 to 2014, he was a member of the Executive Committee of the International Association of Accounting Education and Research (IAAER). Since 2013, he is a member of the Research Advisory Board of the Institute of Chartered Accountants of England and Wales (ICAEW).

Professor Glaum has taught in German and foreign MBA programs as well as in corporate development programs and he has worked, as a consultant and in executive education, with leading European companies (e.g. Airbus/EADS, Bayer, Deutsche Telekom, Ernst & Young, Lafarge, Porsche, Schering, Volkswagen).

Main publications:

“Goodwill impairment: The effects of public enforcement and monitoring by institutional investors” (with W. Landsmann, S. Wyrwa), forthcoming: *The Accounting Review*

“Discretionary accounting choices: The case of IAS 19 pension accounting” (with T. Keller, D. Street), in: *Accounting and Business Research*, Vol. 48, No. 2, 2018, pp. 139-170.

“Lexicographic preferences for predictive modeling of human decision making: A new machine learning method with an application in accounting” (with M. Bräuning, E. Hüllermeier, T. Keller), in: *European Journal of Operations Research*, Vol. 258, 2017, 295 – 306.

*Compliance with IFRS 3 and IAS 36 required disclosures across 17 European countries: Company-level and country-level determinants (with P. Schmidt, D. Street, S. Vogel), in: *Accounting and Business Research*, Vol. 43, No. 3, 2013, pp. 163-204.

“Introduction of international accounting standards, disclosure quality and accuracy of analysts’ earnings forecasts” (with J. Baetge, A. Grothe, T. Oberdörster), in: *European Accounting Review*, Vol. 22, No. 1, 2013, pp. 79-116.

“Hedge accounting and its influence on financial hedging: When the tail wags the dog” (with A. Klöcker), in: *Accounting and Business Research*, Vol. 41, No. 5, 2011, pp. 459-489.

“Pension accounting and research: A review”, in: *Accounting and Business Research*, Vol. 39, No. 3, 2009, pp. 273-311.

“The extent of threshold-oriented earnings management in the US and Germany” (with K. Lichtblau, J. Lindemann), in: *Journal of International Accounting Research*, Vol. 3, No. 2, 2004, pp. 45 - 77.

“Compliance with the disclosure requirements of Germany’s New Market: IAS versus US GAAP” (with D. Street), in: *Journal of International Financial Management and Accounting*, Vol. 14, No. 1, 2003, pp. 64 - 100.

“Crossing borders in international business education: German and Polish students at the European University Viadrina” (with B. Rinker), in: *Management International Review*, Vol. 42, No. 3, 2002, pp. 327 - 345.

“The DAX and the Dollar: The economic exposure of German corporations” (with M. Brunner, H. Himmel), in: *Journal of International Business Studies*, Vol. 31, No. 4, January 2001, pp. 715-724.

“German managers’ attitudes towards Anglo-American accounting - Results from an Empirical Study on Global Accounting Harmonization” (with U. Mandler), in: *International Journal of Accounting*, Vol. 32, No. 4/1997, pp. 459-481.

"The management of foreign exchange risk in UK multinationals: An empirical study" (with P. Belk), in: *Accounting and Business Research*, Vol. 21, No. 81, 1990, pp. 3-13.

“Strategic management of exchange rate risks”, in: *Long Range Planning*, Vol. 23, No. 4, 1990, S. 65 - 72.