

Prof. Dr. Peter Christoph Lorson

(Curriculum Vitae & Teaching Activities)



Adresse

Universität Rostock

Rostock University

Wirtschafts- und Sozialwissenschaftliche
Fakultät (WSF)

Faculty of Economic
and Social Sciences

Institut für Betriebswirtschaftslehre
(IBWL)

Department of
Business Administration

Professur für Unternehmensrech-
nung und Controlling

Chair for Accounting, Manage-
ment Control and Auditing

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1. Biography

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|-------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Personal Information | Year of Birth, Place | 1962, Bonn |
| | Nationality | German |
| Career | Universities / Other Professional Experience / Appointments / Awards | |
| | 1982 - 1987 | Studies in Business Administration (BWL) University of the Saarland, Saarbrücken (UdS) Diploma certificate (Dipl.-Kfm.) from 21.09.87 |
| | 1984 - 1987 | Student Assistant (UdS) |
| | 1987 - 1994 | Research Assistant (UdS) Institute for Auditing – IWP (Prof. Dr. K. Küting) |
| | 22.07.93 | Date of issue of the doctoral certificate (Dr. rer. oec.; grade: summa cum laude; examiners: Prof. Dr. K. Küting / Prof. Dr. Dres h.c. G. Wöhe) |
| | 28.06.94 | Award of the 1st prize of the Society of Sponsors of the Institute for Empirical Economic Research at the UdS for the dissertation on Cost Accounting |
| | 1994 - 2000 | Scientific Assistant (C1) – UdS/IWP |
| | 2000 - 2006 | Full-Time Freelancer (main focus: Training and con- sulting (concerning corporate accounting, business val- uation, auditing and management control) |
| | 23.07.2003 | Venia Legendi for General Business Studies; Habilitation thesis on Shareholder Value and Enter- prise Valuation; Reviewers: Prof. Dr. K. Küting / Prof. Dr. H. Kußmaul |
| | 2003 - 2004 | Temporary Deputy: Chair for Accounting and Man- agement Control" - the Technical University of Darm- stadt (TUD) |
| | 2004 - 2008 | Lectureship for Financial and Management Account- ing) - Hamburg School of Logistics (HSL) |
| | Winter 2006 | Temporary Deputy: Chair for General Business Ad- ministration, Corporate Accounting, Management Control and Auditing - University of Rostock (UR) |
| | 01.03.2007 | Appointment as Professor for this chair (W3) |
| | October 2007 | Appointment as member of the Examination Board for Auditors (Certified Public Accountants - CPAs); Hamburg Regional Office – with a break from 01.01.2019 - 30.06.2020 |
| | October 2014 | Admission to the SG's Working Group Integrated Re- porting & Sustainable Development (AKIR) |
| 15.04.2016 | Honorary Award of the Foundation of the German Association of Accountants and Controllers (BVBC) - together with J. Poller – for a Case Study on IFRS Consolidated Financial Statements | |
| Short Engagements Abroad | 2005 | Guest lectures (IFRS Accounting) in Russia (Tymen) Single guest lecture (IFRS Accounting) in the U.S. (Ann Arbor; Michigan) |

**Current
Research Areas**

Accounting, Management Control and Auditing for private and public sector organisations as well as neighbouring topics – relating for example

- Single Entity and Consolidated Financial Statements (and Management Commentary) according to German GAAP (Handelsgesetzbuch – **HGB**), International Financial Reporting Standards (**IFRS**), International Public Sector Accounting Standards (**IPSAS**) and Standards of Governmental Double-Entry Accounting (Standards staatlicher Doppik – **SsD**)
 - Integrated and Sustainability Reporting according to the International Integrated Reporting Council [IIRC] Framework, to the United Nations' Sustainable Development Goals (UN-SDGs)
 - Participatory budgeting, citizen-centered reporting ...
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**Third-party funded
projects
(as Lead Partner; at
Rostock University)**

Deficits in the **Harmonisation of Financial Reports** from a Global Player Perspective - Duration: 01.02.2007 - 30.04.2007

Revision of the **Municipal Financial Indicator Comparison M-V** – Duration: 01.06.2011 - 31.12.2013

Developing and Implementing Public Sector Accounting modules (**DiEPSAm**) – Duration: 01.10.2016 - 31.10.2019

Hochschuldialog Südeuropa 1j 19 Summerschool: Innovations in Public Services Design and Delivery (**InnPubServ**) – Duration: 01.01.2019 - 31.12.2019

Empowering Participatory Budgeting in the Baltic Sea Region (**EmPaci**) – Duration: 01.01.2019 - 31.12.2021 (or 31.03.2022 closing phase)

**Selected functions in
the academic self-
administration**

Head of the **Examination Board** „Economics“ - since 2012

Spokesperson of the **Admissions Committee for Professionals without German Abitur** (university entrance diploma) to Study Programmes at the Faculty of Economics and Social Sciences (WSF) – since 2008

WSF Faculty Council (as member or deputy member since 2010)



Vice Dean of the WSF (2015 – 2016)

Dean of the WSF (2016 – 2018)

Head of the **Honory Professorship Committee** (Dr. Melcher; 2009)

Spokesman of the **Guest Professorship Initiative** (Prof. McGuigan; 2021)

Head of the **Honory Doctorate Committee** (Prof. Dr. Pfungsten; 2022)

**Memberships in inter-
disciplinary Institu-
tions of the Univer-
sity of Rostock**

Institute for Banking Law and Banking Economics at the University of Rostock e.V. (as Director and/or Executive Director – 2013 – 2021; meanwhile dissolved)

Center for Accounting and Auditing (**CAA**) of the WSF (Executive Director since 2015)

**Selected member-
ships in Organisa-
tions**

Comparative International Governmental Accounting Research Network (**CIGAR**)

Schmalenbach-Gesellschaft for Business Administration e.V. (**SG**)

- SG contact person at UR since 2007
- Member of the working group “Integrated Reporting und Sustainable Management” (**AKIR**) - since 10/2014

Verband der Hochschullehrer für Betriebswirtschaft e.V. (**VHB**; German Academic Association for Business Research), member in the Sections Public Business Administration; Accounting, Service Management

PBbase (Participatory Budgeting in the Baltic Sea) Network; Board of Experts, Chairmen – since 12/2021

2. Teaching Activities (Selected Courses at Universities only)

Universität des Saarlandes (UdS)

Tutor

Topics

Economics Statistics
 Statistical Methods
 Financial Statements Analysis
 Financial Bookkeeping

Lectures

Management Control and Internal Auditing
 Consolidated Financial Statements
 Auditing Financial Statements
 Shareholder Value Strategies and Approaches
 Financial Accounting Theory
 Risk Management and Reporting
 Company Valuation

Technische Universität Darmstadt (TUD)

Lectures

Topics

Financial Bookkeeping
 Financial Accounting
 Strategic Management Control
 IFRS Financial Statements
 Shareholder Value Strategies and Approaches

Universität Rostock (UR) 2006 - 2022

Lectures (without (research) seminars)

Topics

International Financial Reporting
 Financial Accounting
 Consolidated Financial Accounting
 Financial Statement Analyses
 Cost Accounting
 Management Accounting
 Financial Accounting
 Management Control

Universität Rostock (UR) - Structure and Term of Current Activities (Winter 2022/23 and beyond)

| Title (without courses of staff, guest lecturers and guest professor) | Type (Hours per week) | Winter Term | Summer Term |
|-----------------------------------------------------------------------|-----------------------|-------------|-------------|
| Management Control | Lecture (2) | BE**/BA*** | |
| Project Seminar in Economics | Seminar (2) | BE | |
| Scientific Research | Seminar (2) | BA | |
| Financial Statements | Lecture (2) | | BE |
| Financial Accounting and Financial Statements | Lecture (2) | | BA |
| Project Seminar in General Business Administration | Seminar (2) | | BE |
| Public Sector Accounting in Europe* | Seminar (2) | | BE/BA |
| Separate and Consolidated IFRS Financial Statements | Lecture (2) | | SM**** |
| Current Issues in Accounting, Management Control and Auditing | Research Seminar (2) | SN | x |
| Corporate Accounting and Management Control in Service Companies | Lecture (2) | SM | x |
| Comparative European Governmental Accounting* | Research Seminar (2) | | SM |

* in English language ** B.Sc. Economics (phasing out) *** B.Sc. Business Administration **** M.Sc. Service Management