

# Curriculum Vitae

## Jan Friedrich

## Contact Information

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## Current Position

Since June 2022 **Assistant Professor** (Department of Financial Reporting & Audit), ESCP Business School, Paris, France

## Education

April 2017 – Feb 2021	Ph.D. in Accounting, Goethe University Frankfurt/Sciences Po Paris (co-supervised)
Oct 2014 – Jan 2018	M.A. in Economic and Finance Sociology, Goethe University Frankfurt
Oct 2012 – Jan 2015	B.A. in Sociology, Goethe University Frankfurt
Jun 2006 – Jun 2012	Dipl.-Kfm. (FH) in Business Administration, University of Applied Science/AKAD Leipzig

## Research Stays

Oct – Dec 2021	<b>Copenhagen Business School</b> (Department of Accounting – Copenhagen, Denmark)
April – Jun 2019	<b>Sciences Po Paris/CEE</b> (Centre d'études européennes – Paris, France)
May – Nov 2017	<b>ESSEC Business School</b> (Department of Accounting – Cergy-Pontoise, France)

## Teaching Experience

Since 2023	<b>Master in Management</b> , ESCP Paris <ul style="list-style-type: none"><li>• Advanced International Financial Reporting</li></ul>
Since 2022	<b>Master in Management</b> , ESCP Paris <ul style="list-style-type: none"><li>• Fundamentals of International Financial Reporting</li><li>• European Course Coordinator (since 2025)</li></ul>
	<b>MSc in Big Data and Business Analytics</b> , ESCP Paris <ul style="list-style-type: none"><li>• Introduction to IFRS</li></ul>
2021 – 2022	<b>External Lecturer</b> , Hochschule Darmstadt University of Applied Sciences <ul style="list-style-type: none"><li>• MSc: The Political Dimensions of Accounting and Finance – Introduction</li></ul>

## Academic Experience

2020	<b>Research Assistant</b> , <i>Sciences Po/CEE</i> , Paris Project: "Who is leading change?" Macroeconomics
2017 – 2018	<b>Research Assistant</b> , <i>Research Center SAFE – Sustainable Architecture for Finance in Europe/Center for Financial Studies, Frankfurt</i> Project: Regulatory competition and the increasing fragility of CCPs
2016	<b>Student Research Assistant</b> , <i>Institute for New Economic Thinking – INET</i> , Frankfurt Project: Shadow banking with an implicit government put
2014 – 2015	<b>Student Research Assistant</b> , <i>Research Center SAFE</i> , Frankfurt Project: The adoption of off-balance-sheet techniques in leasing after the financial crisis
2013 – 2014	<b>Teaching Assistant</b> , <i>Goethe University Frankfurt</i> Chair: Prof. Dr. Thiemann (Finance Sociology)

## Professional Experience

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2021	<b>Policy Officer</b> (LOEWE – State Campaign for Developing Scientific and Economic Excellence), <i>Hessian Ministry of Higher Education, Research, Science and the Arts</i> , Wiesbaden Reviewer for research grants and excellence clusters
2020	<b>Policy Officer</b> (Accounting Department – General Bank Management Division), <i>Genossenschaftsverband – Verband der Regionen e.V.</i> , Frankfurt (Neu-Isenburg) Auditing of Cooperative Banks, Supervisory Law, Banking Regulation (LSIs), Liquidity/Risk Management
2015	<b>Credit Analyst</b> (Financial Institutions), <i>Landwirtschaftliche Rentenbank</i> , Frankfurt Credit Ratings, Covered Bonds, Balance Sheet Analysis (IFRS/HGB)
2010	<b>Financial Analyst</b> , <i>Deutsche Apotheker- und Ärztebank (apobank)</i> , Düsseldorf Research Department – Capital Markets, Fixed Income (Covered Bonds), Equities (European Stocks and Derivatives)
2009 – 2010	<b>Credit Analyst</b> , <i>Deutsche Apotheker- und Ärztebank (apobank)</i> , Frankfurt Credit Ratings, Non-performing Loans, Valuation of Real Estates, Structuring of Mortgages for Cover pool (Covered Bonds)

## Reviewer/Referee

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*Accounting, Economics, and Law: A Convivium* (Member Editorial Board since June 2022); *Accounting Horizons*; *Journal of Professions and Organization*; *Journal of Management Studies*

Journal Special Issue Editorship, *Accounting, Economics, and Law: A Convivium*: Co-Editing of the special issue: “The Economic, Legal and Social Dimension of Regulatory Arbitrage” (together with M. Thiemann)

**Jan Friedrich**  
**List of Publication**  
(\*corresponding author)

### **Peer-reviewed Articles**

Friedrich, J., T. Kunkel\* (2025). Reimagining the Foundation of Financial Reporting: A rights-based approach to account for environmental externalities. *Critical Perspectives on Accounting*, Vol 2, 102796.

Friedrich, J., T. Kunkel\* and C. Hossfeld (2025). Die Richterschaft des Reichsfinanzhofs und Bundesfinanzhofs im Wandel der Zeit. *Steuer und Wirtschaft* 2/2025, 146–155.

Friedrich, J.\*, T. Kunkel, L. Seabrooke, and K. Young (2025). Building a Trust Machine: Fidelity Mechanisms in Organizations. *Organization Studies*, 01708406251326653

Friedrich, J., T. Kunkel\* and M. Thiemann (2024). Becoming influential: Strategies of control, expertise, and socialisation in transnational governance of accounting regulation. *Accounting, Organizations and Society* 113: 101566.

Friedrich, J.\* and M. Thiemann (2021). Introduction – The Economic, Legal and Social Dimension of Regulatory Arbitrage. *Accounting, Economics and Law: A Convivium* 11 (2), 81–90.

Friedrich, J.\* (2021). Regulatory Arbitrage in the Intersection of Accounting Standards and Tax Laws: The Case of Synthetic Leases. *Accounting, Economics and Law: A Convivium* 11 (2), 201–232.

Friedrich, J.\* (2020). The Effect of Academic Literature on Accounting Regulation: Evidence from Leases in Germany. *Accounting History Review* 30 (1), 113–136.

Thiemann, M.\*, M. Birk and J. Friedrich (2018). Much Ado about Nothing? Macro-prudential Ideas and the Post-crisis Regulation of Shadow Banking. *Koelner Zeitschrift für Soziologie und Sozialpsychologie* 70 (1), 259–286.

### **Non-peer reviewed Articles**

Friedrich, J.\* and M. Thiemann (2017). Capital Markets Union: The Need for Common Laws and Common Supervision. *Vierteljahrsshefte zur Wirtschaftsforschung (Quarterly Journal of Economic Research)* 86 (2), 61–76.

Thiemann, M.\* and J. Friedrich (2016). Drawing the Line: The Political Economy of Off-Balance Sheet Financing. *economic sociology\_the european electronic newsletter* 17 (2), 7–16.

### **Policy Notes**

Friedrich, J., C. Hossfeld, A. LeManh and F. Venutti (2025). CFOs in the Age of AI: How Artificial Intelligence is Transforming Accounting and Audit. *ESCP Business School Impact Paper*.

Friedrich, J. and M. Thiemann (2018). A New Governance Architecture for European Financial Markets? Towards a European Supervision of CCPs? *SAFE White Paper No. 53*.

Friedrich, J., C. Resch and M. Thiemann (2018). If You Do It, Do It Right – The Need for a Common European Supervisory Architecture for CCPs. *SAFE Policy Letter No. 70*.

Friedrich, J. and M. Thiemann (2018). Why the Initial Regulation of Financial Innovations is Decisive – Regulatory Arbitrage and Off-Balance-Sheet Leasing in Germany. *SAFE Policy Letter No. 69*