

Matthias B. Wesser, M.Sc.

Curriculum Vitae

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Education

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| Heinrich Heine University Düsseldorf | Düsseldorf, Germany |
| Ph.D. in Accounting | 07/2020 – present |
| M.Sc. in Business Administration | 10/2017 – 06/2020 |
| IAE Nice (Graduate School of Management) | Nice, France |
| Freemover (Master 1) in Comptabilité Contrôle Audit | 09/2016 – 03/2017 |
| Heinrich Heine University Düsseldorf | Düsseldorf, Germany |
| B.Sc. in Business Administration | 10/2013 – 06/2017 |

Working Papers and Work in Progress

Hidden in Plain Sight? How Readability and Reporting Language Influence the Impact of Sustainability Reporting

with Barbara E. Weissenberger, Heinrich Heine University Düsseldorf

Abstract: Readers skim. Therefore, reduced readability of corporate reporting is usually associated with the attempt to conceal negative information. Meanwhile, narrative non-financial reporting is on the rise. Given the role of English as the lingua franca of international business, we investigate how language choice (native versus foreign) and readability (low versus high) influence the assessment of corporate ethical behavior. Using an experiment, we find that information presented in the recipient's native language elicits stronger negative responses to corporate ethical misconduct than information presented in a foreign language, but only when readability is low. Drawing on psychological research to explain these results, we predict and find that native language triggers emotional responses to violations of ethical norms, but only if reduced processing fluency from less readable information acts as a metacognitive cue, lowering reliance on the information itself and promoting affective responses instead. Since psychological distance is greater in foreign language processing, here, no emotional responses are triggered and reduced processing fluency from less readable information has no effect. Our study contributes to the accounting literature by adding nuance to the benefits of readability, highlighting its potential contribution to the obfuscation of negative information, and by stressing the unintended consequences of adopting a corporate language policy promoting English as the lingua franca of international business.

Language and Translation in Accounting: A Systematic Review

with Barbara E. Weissenberger, Heinrich Heine University Düsseldorf

(data collection and preparation)

Language Choice and Confirmation Bias

with Barbara E. Weissenberger, Heinrich Heine University Düsseldorf

(idea development)

Conferences and Presentations

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| European Accounting Association (EAA) Annual Congress, <i>Bucharest, Romania (A) (scheduled)</i> | 2024 |
| European Accounting Association (EAA) Doctoral Colloquium, <i>Bucharest, Romania (P) (scheduled)</i> | 2024 |
| Workshop at Hamburg University of Technology, <i>Hamburg, Germany (P)</i> | 2023 |
| European Accounting Association (EAA) Annual Congress, <i>Helsinki-Espoo, Finland (P)</i> | 2023 |
| European Accounting Review (EAR) Annual Conference [<i>virtual</i>] (<i>A</i>) | 2023 |

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| Annual Conference for Management Accounting Research (ACMAR), <i>Vallendar, Germany (P)</i> | 2023 |
| German Academic Association of Business Research (VHB) Annual Congress [<i>virtual</i>] (O) | 2022 |
| Empirical Research in Management Accounting & Control (ERMAC) Research Conference [<i>virtual</i>] (A) | 2021 |
| European Accounting Association (EAA) Annual Congress [<i>virtual</i>] (A) | 2021 |
| Annual Conference for Management Accounting Research (ACMAR), <i>Vallendar, Germany (A)</i> | 2018 |
| Workshop at University of Wuppertal, <i>Wuppertal, Germany (P)</i> | 2017 |
| Internal Colloquia, <i>Düsseldorf, Germany (P)</i> | 2017 – 2024 |
| <i>Presentation (P), Organization (O), Attendance (A)</i> | |

Doctoral Seminars

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| Experimental Research Methods in Behavioral Management Accounting and Control <i>by Kai A. Bauch, University of Kaiserslautern-Landau</i> | 2023 |
| Accounting Disclosure and Regulation <i>by Phillip C. Stocken, Dartmouth College</i> | 2022 |
| Experimental Accounting Research <i>by Eddy Cardinaels, Tilburg University, Jongwoon (Willie) Choi, University of Wisconsin-Madison, Bart Dierynck, Tilburg University, and Katbryn Kadous, Emory University</i> | 2021 |
| Philosophy of Science – Foundations and Implications for Research Designs and Research Methods <i>by Rolf Brühl, ESCP Berlin, and Thomas Wrona, Hamburg University of Technology</i> | 2019 |
| Questionnaire Design and Online Surveys <i>by Marek Fuchs, Technical University of Darmstadt</i> | 2019 |
| Advanced Topics in Experimental Accounting Research <i>by Markus C. Arnold, University of Bern</i> | 2018 |
| Experimental Economics – Introduction and Experimental Design <i>by Hans-Theo Normann, Hannah Schildberg-Hörisch, and Gerhard Riener, Heinrich Heine University Düsseldorf</i> | 2018 |

Teaching Experience

Heinrich Heine University Düsseldorf

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| Theses in financial and management accounting (approx. 1.800 pages) <i>Graduate and undergraduate level, supervisor</i> | 2017 – present |
| Case studies in strategic management accounting and performance measurement <i>Graduate level, lecturer, approx. 30 students, average teaching evaluation: 1,6*</i> | Fall 2021/2022/2023 |
| Introduction to (consolidated) financial statements according to German Commercial Code (HGB) and IFRS <i>Undergraduate level, instructor, approx. 50 students, average teaching evaluation: 1,5*</i> | Spring 2020 |
| Cost accounting <i>Undergraduate level, instructor, approx. 15 students, average teaching evaluation: 1,0*</i> | Spring 2016/2018 |
| <i>(*on a scale from 1 being very good to 5 being very poor)</i> | |

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| Certificate in Professional Teaching Skills for Higher Education <i>Workshops in teaching, examining, mentoring and evaluating (165 hours)</i> | 2022 – 2023 |
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Professional Experience

Heinrich Heine University Düsseldorf

Chair of Management Control and Accounting (Barbara E. Weißenberger) **Düsseldorf, Germany**
Research Associate 11/2017 – present
Student Assistant 04/2015 – 08/2016

agiplan GmbH / prisma Trade GmbH – Consulting and Planning **Mülheim an der Ruhr, Germany**
Working Student, department of Public Management Consulting 11/2012 – 10/2017

University of Duisburg-Essen

Chair of Management Accounting (Andreas Wömpener) **Duisburg, Germany**
Student Assistant 08/2017 – 10/2017

Scholarships

Studienstiftung des deutschen Volkes e.V., Federal Republic of Germany 2014 – 2020

Deutschlandstipendium, Heinrich Heine University Düsseldorf 2013 – 2014

Professional Service and Memberships

Selection Committee of the Studienstiftung des deutschen Volkes e.V., *Reviewer*

Alumni der Studienstiftung e.V., *Member*

European Accounting Association, *Member*

German Academic Association of Business Research (VHB) e.V., *Member*

Languages

German (*native*), English (*fluent*), French (*fluent*)

Publications

Non-refereed journals

Bravidor, M., and M. B. Wesser. 2019. Brexit, Trump und globale Giganten: Wie gehen Unternehmen mit dem neuen Normal der politischen Realitäten um? *Der Betrieb* 72 (45): M40–M41.

Weißenberger, B. E., G. Förster, M. Bravidor, and M. B. Wesser. 2019. Wohin führt die Digitalisierung? Auswirkungen auf Wirtschaftsprüfung, Steuerberatung, Finanzfunktion und Hochschullehre. *Die Wirtschaftsprüfung* 72 (20): 1118–1124.

Kempkes, J. A., F. Suprano, M. B. Wesser, and A. Wömpener. 2018. Digitale Unternehmenssteuerung. Eine empirische Analyse der zentralen Gestaltungsdimensionen. *Zeitschrift für Corporate Governance* 13 (3): 132–137.

Press releases and other publications

Förster, G., J. Maniora, B. E. Weißenberger, and M. B. Wesser. 2024. Master of Science (mit Option nach § 13b WPO). In *Verkürzung des WP-Examens nach § 8a und § 13b WPO*, edited by D. J. Brauner, 14th ed., 132–139. Berlin: Edition Wissenschaft & Praxis. (*since 2020, 10th ed.*)

Uni oder FH? Reine Typsache! (Interview by Gabriele Meister). *DIE ZEIT Studienführer* 2018/19: 26.