

Curriculum Vitae

Jan Friedrich

Contact Information

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Date of Birth 25/09/1983

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

Teaching Experience

Since 2023 **Master in Management**, ESCP Paris

- Advanced International Financial Reporting

Since 2022 **Master in Management**, ESCP Paris

- Fundamentals of International Financial Reporting
- European Course Coordinator (since 2025)

MSc in Big Data and Business Analytics, ESCP Paris

- Introduction to IFRS

2021 – 2022 **External Lecturer**, Hochschule Darmstadt University of Applied Sciences

- MSc: The Political Dimensions of Accounting and Finance – Introduction

Academic Experience

2020 **Research Assistant**, *Sciences Po/CEE*, Paris
Project: "Who is leading change?" Macroeconomics

2017 –2018 **Research Assistant**, *Research Center SAFE – Sustainable Architecture for Finance in Europe/Center for Financial Studies*, Frankfurt
Project: Regulatory competition and the increasing fragility of CCPs

2016 **Student Research Assistant**, *Institute for New Economic Thinking – INET*, Frankfurt
Project: Shadow banking with an implicit government put

2014 – 2015 **Student Research Assistant**, *Research Center SAFE*, Frankfurt
Project: The adoption of off-balance-sheet techniques in leasing after the financial crisis

2013 – 2014 **Teaching Assistant**, *Goethe University Frankfurt*
Chair: Prof. Dr. Thiemann (Finance Sociology)

Professional Experience

2021	Policy Officer (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	Policy Officer (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	Credit Analyst (Financial Institutions), <i>Landwirtschaftliche Rentenbank</i> , Frankfurt Credit Ratings, Covered Bonds, Balance Sheet Analysis (IFRS/HGB)
2010	Financial Analyst , <i>Deutsche Apotheker- und Ärztebank (apobank)</i> , Düsseldorf Research Department – Capital Markets, Fixed Income (Covered Bonds), Equities (European Stocks and Derivatives)
2009 – 2010	Credit Analyst , <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

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. *Vierteljahrshefte 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*