

Prof. Dr. *Andreas Haaker*, CIIA, CEFA

Diplom-Kaufmann, Privatdozent

Curriculum Vitae

Academic and Postgraduate Education

Apr.–Jun. 2022	Completed the Economist Executive online course “International Relations: China, Russia, the US and the Future of Geopolitics” (completed with distinction)
Oct. 2020	Appointed Professor of Business Administration, specializing in Internal Accounting and Controlling, at the Duale Hochschule Sachsen (DHSN; Saxony Cooperative State University; formerly: Berufsakademie Sachsen)
Oct. 2018	Awarded the <i>venia legendi</i> (right to teach independently, conferred upon habilitation, i.e. qualification as Privatdozent) in Business Administration, with a focus on Accounting, by the School of Business & Economics, Freie Universität Berlin (Free University of Berlin)
May 2018	Awarded the professional title “Certified International Investment Analyst (CIIA)”
Feb. 2018	Awarded the professional title “Certified European Financial Analyst (CEFA)”
Aug. 2017–Mar. 2018	Completed the postgraduate program “CIIA – Certified International Investment Analyst” (online distance-learning program offered by DVFA)
Nov. 2015	Awarded the <i>venia legendi</i> (qualification as Privatdozent) in Accounting by the Faculty of Business Administration and Economics, FernUniversität in Hagen (University of Hagen) (relinquished in 2018 upon transfer to the Freie Universität Berlin)
Sept. 2015	Successfully completed Habilitation (postdoctoral qualification) at the Faculty of Business Administration and Economics, FernUniversität in Hagen
Sept. 2011–Sept. 2015	External habilitation candidate at the Chair of Business Administration, esp. Auditing, FernUniversität in Hagen
Dec. 2010–Aug. 2011	External habilitation candidate in the Department of General Business Administration, esp. Accounting and Controlling, Ilmenau University of Technology (Technische Universität Ilmenau)
Dec. 2007	Doctorate (Dr. rer. pol. – Doctor of Economics and Social Sciences) from the Faculty of Business and Economics, University of Göttingen (Georg-August-Universität Göttingen); awarded “ <i>summa cum laude</i> ”
Jul. 2003–Dec. 2007	Doctoral studies at the Faculty of Business and Economics, University of Göttingen
Oct. 2002	Graduated as Diplom-Kaufmann (German university degree equivalent to a Master’s degree in Business Administration); awarded the Gustav Hopf Prize as top graduate (valedictorian) of the Faculty of Business and Economics, University of Göttingen (overall grade “very good”); delivered the valedictory address at the graduation ceremony

Oct. 1997–Sept. 2002	Studies in Business Administration, University of Göttingen, with specializations in “Corporate Accounting and Management”, “Financial Reporting and Auditing”, “Corporate Finance”, “Industrial Management” and “Economics”
Jul. 1997	IHK qualification as Industriekaufmann (Industrial Business Management Assistant), with distinction, awarded by the Göttingen Chamber of Industry and Commerce (IHK) and the Walter Lehmann Foundation (overall grade “very good”)

Academic and Professional Positions

Oct. 2020–present	Professor of Business Administration, specializing in Internal Accounting and Controlling, Duale Hochschule Sachsen (formerly: Berufsakademie Sachsen) – Dresden campus (Staatliche Studienakademie Dresden)
Oct. 2018–present	Privatdozent, School of Business & Economics, Freie Universität Berlin
May 2018–present	Founder and sole author of the section “Accounting for Value?” in the Zeitschrift für Internationale Rechnungslegung (IRZ).
Oct. 2016–present	Managing Director and Founder, Dr. Haaker – Wert-Ideen.Berlin UG (haftungsbeschränkt)
Apr. 2016–present	Founding Editor of VI&I – Value Investing & Ideen [ISSN: 2511-6193]
Apr. 2016–Oct. 2018	Privatdozent, Faculty of Business Administration and Economics, FernUniversität in Hagen
Oct. 2013–Mar. 2014	Substitute Professor (Vertretungsprofessor) and Head of the Chair of Business Administration, esp. Auditing and Controlling, Heinrich Heine University Düsseldorf (Heinrich-Heine-Universität Düsseldorf)
Apr. 2013–Sept. 2013	Lecturer for the course “Annual Financial Statements under HGB and IFRS”, FernUniversität in Hagen
Apr. 2012–Sept. 2012	Lecturer for the Bachelor course “External Accounting (HGB)”, Ilmenau University of Technology
Oct. 2011–Sept. 2013	Research Assistant (secondary position) at the Chair of Business Administration, esp. Auditing, FernUniversität in Hagen
Oct. 2011–Mar. 2012	Lecturer for the Master’s course “International Accounting (Controlling II – IFRS)”, Ilmenau University of Technology
Dec. 2010–Aug. 2011	Visiting Researcher, Department of General Business Administration, esp. Accounting and Controlling, Ilmenau University of Technology
May 2009–present	Permanent columnist for the “PRO & CONTRA” section of the journal NWB Internationale Rechnungslegung – PiR (formerly: Praxis der internationalen Rechnungslegung)
May 2008–present	Responsible for fundamental policy matters in accounting, auditing and general business administration, DGRV – German Cooperative and Raiffeisen Confederation, Berlin (full-time; part-time since Oct. 2020)
Nov. 2002–Mar. 2008	Research Associate (full-time), Chair of Accounting and Auditing, University of Göttingen

Jan. 2000–Dec. 2000	Intern and part-time staff member, Friedrichs & Partner (auditing firm), Göttingen
Apr. 1999–Sept. 2002	Teaching Assistant for tutorial groups in “Business Accounting” (“Cost and Managerial Accounting” and “Bookkeeping and Financial Statements”), Seminar for Business Administration, University of Göttingen
Nov. 1997–Mar. 1999	Emergency call center operator, Ruhstrat – Zentrum für Sicherheit (security center), Göttingen
Aug. 1995–Jul. 1997	Vocational training as Industriekaufmann (Industrial Business Management Assistant), Ruhstrat – Haus- und Versorgungstechnik GmbH (building services engineering), Göttingen

Awards / Honors

- Austrian Controller Award, 2008
- Gustav Hopf Prize, 2002
- Walter Lehmann Foundation Award, 1998
- IHK Göttingen Award, 1997

Selected Expert Hearings

- Expert at the public hearing on IFRS 9 “Financial Instruments” held by the Committee on Economic and Monetary Affairs (ECON) of the European Parliament, 1 December 2015, Brussels
- Expert at the public hearing on the concept of the Federal Ministry of Justice and Consumer Protection for the implementation of the CSR Directive 2014/95/EU, 26 June 2015, Berlin

Selected Professional Activities / Memberships

- Reviewer for various peer-reviewed journals, e.g. Betriebswirtschaftliche Forschung und Praxis (BFuP), Die Betriebswirtschaft (DBW)
- Member of the interdisciplinary working group “Further Development of Accounting for Small and Medium-Sized Enterprises” (AK KMU)
- Member of the Accounting Commission of the VHB – German Academic Association for Business Research
- Member of the Society for Critical Philosophy (GKP)
- Member of the German Language Association (Verein Deutsche Sprache e.V.)
- Member of the Ludwig von Mises Institute Germany
- Member of DVFA – German Association for Financial Analysis and Asset Management
- Head of the DGRV working group “Annual Financial Statements of Credit Cooperatives”
- Erasmus Coordinator of the Duale Hochschule Sachsen (DHSN) for the Dresden campus (Staatliche Studienakademie Dresden)

Research Interests

- Financial-statement-based equity valuation
- Critical-rationalist accounting research
- Information function of IFRS
- Economic analysis of accounting law
- Goodwill accounting and impairment testing

Dresden, 31 August 2026

Andreas Haaker