An analysis of the usefulness to investors of managers' fair value estimates of firm assets: Evidence from IAS 36 "Impairment of Assets" and IAS 40 "Investment Property"
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Autobiography

Dieter Wirtz was born on September 21, 1972, in Bonn, Germany. He undertook a banking apprenticeship from 1992 to 1995 and subsequently worked as a customer advisor at a retail bank. In 1996, after completing a special program for traders and portfolio managers, Dieter worked as an in-house financial analyst and proprietary trader in the banking industry until 1999. From 1999 to 2004 he studied business administration in Germany and finance and accounting in Australia. He earned an undergraduate degree at the Applied University of Koblenz in 2003 and a postgraduate degree with Honors at the Griffith University (Brisbane) in 2004. While working as a project leader and accountant in the banking industry from 2005 to 2007, Dieter trained as a certified valuation advisor (CVA). Since 2007 he has been a consultant in the field of finance and accounting. In 2008 Dieter additionally undertook a doctoral program at the Amsterdam Business School in collaboration with the WHU–Otto Beisheim School of Management, for which he was granted a PhD in 2013. Chapters 2 and 3 of Dieter’s doctoral dissertation were granted best paper awards in 2010 and 2011, respectively, at the 3rd and 4th International Accounting & Finance Doctoral Symposium. Chapter 4 has been successfully presented at the European Accounting Association in May 2013. During his PhD studies, Dieter taught various IFRS topics to students in bachelor’s, master’s, and executive programs and supervised students who were writing master’s theses. In addition, he developed, coordinated, and taught the courses “Intermediate Financial Accounting” for students in the third year of the bachelor business program and “IFRS” for MBA/MIF (Master of International Finance) students at Amsterdam Business School.