

Curriculum Vitae

I. Personal Data

Name	Hansrudi Lenz
Date of birth	21. September 1955
Place of birth	Tegernau
Place of residence	Würzburg
Marital status	married, two children



II. Career

April 1962 – March 1966	Elementary School Tegernau
April 1966 – May 1974	High School Theodor-Heuss-Gymnasiums in Schopfheim; Abitur May 1974
October 1974	Business Administration, Freie Universität Berlin
December 1976 – March 1978	Tutor for foreign students, Faculty of Economics
December 1979	Final diploma “Diplom-Kaufmann”, Freie Universität Berlin (grade: good)
April 1980 – March 1985	Research Assistant, Chair of Accounting and Auditing, Prof. Dr. Henning Egner
August 1984	Ph.D. Research Seminar, School of Accounting, Uni- versity of Southern California in Los Angeles
August 1985 – February 1986	Assistant, Treuarbeit AG (audit firm) in Berlin
February 1986	Dr. rer. pol., Freie Universität Berlin (grade: summa cum laude)
April 1986 – August 1986	Assistant (freelance), Wibera Wirtschaftsberatung AG (audit firm) in Berlin
October 1986 – September 1992	Assistant Professor, Faculty of Economics, Freie Universität Berlin, Chair of Business Administration, Prof. Dr. Michael Küttner
October 1992 – June 1993	Trainer (freelance), Omnidata Gesellschaft für Personal- Entwicklung und Wirtschaftsberatung mbH (an audit firm subsidiary)
July 1993 – December 1994	Employee of the Treuhandanstalt Berlin, Anstalt des öffentlichen Rechts (a public institution), Department: Financial and Management Accounting, Controlling

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July 1994	Habilitation (Business Administration), Faculty of Economics, Freie Universität Berlin
January 1995 – October 1995	Employee of the Horst Plaschna Management GmbH & Co. Beteiligungssanierungs- und -verkaufs KG (a holding company)
Since November 1995	University Professor, Chair of Business Management, Financial Accounting and Auditing, Universität Würzburg

III. Academic Activities

1975 – 1991	Membership in diverse committees (e.g., Faculty Council, Doctorate and Research Commission, Faculty of Economics, Freie Universität Berlin)
January 1999 – December 2000	Chairperson, Institute of Business Management, Faculty of Economics, Universität Würzburg
October 2003 – September 2005	Dean, Faculty of Business Management and Economics, Universität Würzburg
October 2000 – September 2007	Member of the Senate, Universität Würzburg
October 2000 – September 2016	Member of the Faculty Council, Faculty of Business Management and Economics, Universität Würzburg
October 2003 – September 2007	Member of the Budget Commission, Universität Würzburg
October 2005 – September 2009	Vice-Dean, Faculty of Business Management and Economics, Universität Würzburg
October 2010 – September 2019	Dean of Studies, Faculty of Business Management and Economics, Universität Würzburg

IV. Other Activities

1987	Assistant (freelance), Wibera AG (audit firm), Berlin
1987 – 1988	Trainer (freelance), “Business Management for Engineers“, e.g., for IBM Germany
1990 – 1993	Trainer (freelance), “Bookkeeping and Financial Accounting“, “Cost Accounting“, “Investment Decisions“, e.g., for VEAG Vereinigte Energiewerke AG
November 1995 – May 1996	Consulting for Horst Plaschna Management GmbH (a holding company)
Since 2000	Lecturer, Executive MBA, Universität Würzburg
Since 2004	Member, Board of Examiners for the German CPA Exam

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- February 2006 – February 2007 Vice-Chairman, Committee on Accounting within the German Academic Association for Business Research (Kommission Rechnungswesen im Verband der Hochschullehrer für Betriebswirtschaft e.V.)
- February 2007 – February 2009 Chairman, Committee on Accounting within the German Academic Association for Business Research (Kommission Rechnungswesen im Verband der Hochschullehrer für Betriebswirtschaft e.V.)
- July 2007 – June 2012 Member, Supervisory Board of the Genossenschaftlicher Prüfungsverband für Dienstleistung, Immobilien und Handel e.V., Hamburg
- May 2013 Speaker of the Organizing Committee for the 75th Annual Congress 2013 of the German Academic Association for Business Research at the Faculty of Business Management and Economics, University Würzburg, 23 – 25 May 2013
- October 2014 – October 2016 Vice-Chairman, Committee “Philosophy of Science and Ethics in Economics and Business Management” within the German Academic Association for Business Research (Kommission Wissenschaftstheorie und Ethik in der Wirtschaftswissenschaft im Verband der Hochschullehrer für Betriebswirtschaft e.V.)

V. Selected Publications

- Aggressive Tax Avoidance by Managers of Multinational Companies as a Violation of Their Moral Duty to Obey the Law: A Kantian Rationale, in: Journal of Business Ethics, published online 19 December 2018, <https://doi.org/10.1007/s10551-018-4087-8> (open access).
- Client’s Business Risks, Public-Interest Entities, and Audit Fees: The Case of German Credit Institutions, in: International Journal of Auditing, Vol. 21, No. 3, 2017, 324-338, <https://doi.org/10.1111/ijau.12099> (open access, with Jacob Justus Leidner).
- Spaltung des Berufsstands der Wirtschaftsprüfer in Deutschland? (Split in the German Auditing Profession?), in: KoR^{IFRS} – Internationale und kapitalmarktorientierte Rechnungslegung, Vol. 14, Issue 6, 2014, 313-323.
- Scientific Ethics and Publishing Conduct, in: Journal of Business Economics (JBE), Vol. 84, No. 9, 2014, 1167-1189, published online 25 February 2014, <https://doi.org/10.1007/s11573-014-0722-8> (open access).
- Kreditinstitute und die Konzentration des deutschen Marktes für Abschlussprüferleistungen (Concentration of the German Banks’ Audit Market), in: Die Betriebswirtschaft (DBW), Vol. 73, Issue 5, 2013, 379-400 (with Jacob Justus Leidner).
- Accounting Scandals in Germany, in: Jones, Mike (Ed.): Creative Accounting, Fraud, and International Accounting Scandals, Chichester – Jon Wiley & Sons Ltd 2011, 185-210.
- Why act morally? – Economic and philosophical reasons, in: Cowton, Ch./Haase, M. (Eds.): Trends in Business and Economic Ethics, Berlin – Springer 2008, 131-152.
- Rationalität, Emotionalität und Moralität – Zur Begründung moralischer Normen (Rationality, Emotionality, and Morality – Justification of Moral Norms), in: Schmalenbachs Zeitschrift für betriebswirtschaftliche Forschung (ZfbF), Special Issue 58, 2008, 93-115.
- International Audit Firms as Strategic Networks – The Evolution of Global Professional Service Firms. In: Cliquet, G./Hendrikse, G./Tuunanen, M./Windsperger, J. (Eds.): Economics and Management of Networks. Franchising, Cooperatives, and Strategic Alliances, Berlin - Springer Verlag 2007, S. 367-392, (zusammen mit M.L. James).