

Curriculum vitae Martin Schmidt

Academic and professional background

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| 1992 – 1993 | alternative civilian service (geriatric care and nursing) |
| 1996 – 2004 | part-time lecturer for the course “allgemeine Betriebswirtschaftslehre” (general business administration) within the scope of the training as bank clerk, BankColleg |
| 1999 – 2000 | DaimlerChrysler Services (debis) AG |
| 2000 – 2005 | research assistant at the institute for business auditing and taxation at the Freie Universitaet Berlin, field of activity: auditing and controlling (Chair of Prof. Dr. Klaus Ruhnke) |
| 2005 | Deutsches Rechnungslegungs Standards Committee e.V. |

Training and study

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| 1993 – 1996 | study of business administration at the Berufsakademie Berlin, with focus on banking |
| 1996 – 1999 | study of business administration at the Technische Universitaet Berlin; optional courses: banking management, auditing and trusteeship diploma thesis: “Die Publizitaet von Makro-Hedge-Zinsswaps im Jahresabschluß von Kreditinstitution nach HGB und IAS – Aussagekraft und Ansätze für eine stärkere Risikoorientierung” |
| 2005 | graduation as Dr. rer. Pol, dissertation: „Rechnungslegung von Finanzinstrumenten. Abbildungskonzeptionen aus sicht der bilanztheorie, der empirischen kapitalmarktforschung und der Abschlussprüfung“ |

Stay abroad, internships and other occupations

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| 1998 | study: economics, University of California at Los Angeles (UCLA) |
| 1993 – 1996 | investment consultancy, credit consultancy, controlling, product management (within the scope of the study at the Berufsakademie Berlin) |
| 1998 | internship with C & L Deutsche Revision (now PWC Dt. Revision), bank auditing |

Membership in scientific institutions

European Auditing Research Network (EARNET)