## LAWRENCE A. WEISS (August 31, 2018)

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# **EDUCATION**

1989 – Doctorate of Business Administration, Harvard University, Graduate School of Business Administration, Boston, Massachusetts, USA

1983 – Master of Business Administration, McGill University, Graduate School of Business, Montreal, Quebec, Canada

1980 – Diploma of Public Accounting, *McGill University, Continuing Education*, Montreal, Quebec, Canada

1979 – Bachelor of Commerce, McGill University, School of Commerce, Montreal, Quebec, Canada

# **PROFESSIONAL DESIGNATIONS**

1982 – Admitted to the Order of Chartered Accountants of Quebec.
1984 – Successfully completed the final examinations for the designation of Certified Management Accountant.

# ACADEMIC EXPERIENCE

2011 – Present – Professor of International Accounting, *Fletcher School at Tufts University* – Medford, MA, USA

2009-2011 – Visiting Professor of Accounting, *Fletcher School at Tufts University* 2006-2009 – Visiting Professor of Accounting, *Georgetown University*, Washington, DC 2002-2006 – Professor of Accounting and Control (tenured), *University of Lausanne, HEC*, Lausanne, Switzerland

2003 – Visiting Professor of Accounting, *London Business School*, London, England 1999-2003 – Visiting Professor of Accounting, Economics and Finance, *M.I.T. Sloan School of Management*, Boston, Massachusetts, USA

1993-2001 - Associate Professor of Accounting and Control, INSEAD, France

1997-1998 - Visiting Faculty, Rochester-Bern MBA Program, Thun, Switzerland

1989-1993 – Assistant Professor of Accounting, *Tulane University*, New Orleans, Louisiana, USA

1988-1989 – Instructor then Assistant Professor of Finance, *Babson College*, Wellesley, Massachusetts, USA

1985 – Research Assistant, Harvard University, Graduate School of Business, Boston, Massachusetts, USA

1983-1985 – Visiting Faculty, *McGill University*, Faculty of Management, Montreal, Quebec, Canada

# **BUSINESS EXPERIENCE**

1979-1982 – Assistant, Staff & then Senior Accountant, KPMG Peat Marwick, Montreal, Quebec Canada

1976-1979 - Production Manager, Vanity Fur Co. Ltd., Montreal, Quebec, Canada

## HONORS AND AWARDS (as of 10/11/2019)

2019 2,283 Google Scholar citations, 636 since 2014, H index = 17, I10-Index = 20 2019 SSRN (6 papers listed) 31,181 abstract views, 7,666 downloads  $\rightarrow$  rank top 1.41% 2002 Journal of Financial Economics, All Star Paper Award 2001 Journal of Financial Economics, Ranked 55th by citations 1999-2000 MIT -Sloan School, Teacher of the Year 1993 National Conference of Bankruptcy Judges Grant 1991 Tulane University, Exxon Faculty Fellowship 1989 Tulane University, Faculty Honor Roll for Excellence in Teaching 1985-1988 Social Sciences and Humanities Council of Canada, Doctoral Fellowship 1985 American Accounting Association, Doctoral Consortium Fellow 1984-1987 Harvard University, Doctoral Fellowship 1984-1986 KPMG Peat Marwick, Doctoral Fellowship 1983 McGill University, CAAA Junior Faculty Consortium Fellow 1982&1983 McGill University, Canadian M.B.A. Case Competition team member (first place in 1982, and fourth place in 1983) 1979 McGill University, Scarlet Key Award

### **PROFESSIONAL ACTIVITIES**

Past Associate Editor of the Journal of Banking and Finance Referee for: American Law and Economics Review, Harvard Law Review Journal of Accounting Education, Journal of Banking and Finance Journal of Corporate Finance, Journal of Finance, Journal of Financial Economics Journal of Financial and Quantitative Analysis, Journal of Law and Economics Journal of Law, Economics and Organization, Financial Management Financial Review

### **RESEARCH PUBLICATIONS** (cites over 25 noted)

Hameri, Ari-Pekka, and Lawrence A. Weiss, "The impact of acquisitions on inventory performance", Journal of Advances in Management Research, Vol. 14 Issue: 3, 2017, pages 288-312.

Adler, Barry, Vedran Capkun, and Lawrence A. Weiss, "Value Destruction in the New Era of Chapter 11." *The Journal of Law Economics and Organizations*, Vol. 29, 2013. (66 Cites, SSRN: 2,273 views, 496 downloads).

Capkun, Vedran, Ari-Pekka Hameri, and Lawrence Weiss, "On the relationship between inventory and financial performance in manufacturing companies," *International Journal of Operations Management*, Vol. 28, No.9, 2009, pages 789-806. (175 Cites).

Capkun, Vedran, Ari-Pekka Hameri, and Lawrence Weiss, "Measuring the Effects of Improvements in Operations Management," Rapid Modelling for Increasing Competitiveness - conference proceedings, Springer, 2009 pages 249-264.

Hameri, A.-P., Weiss, L., "Value Creation and Days of Supply in Major Pulp and Paper Companies," *Paper and Timber*, Vol. 88, No.8, 2006.

Weiss, Lawrence A, Jagdeep S. Bhandari and Russell Robins, An Analysis of State-Wide Variation in Bankruptcy Filing Rates in the United States," *Bankruptcy Developments Journal*, Vol. 17, No. 2, 2001, pages 407-424. (26 Cites).

Eberhart, Allan C., and Lawrence A. Weiss, "The Importance of Deviations from the Absolute Priority Rule in Chapter 11 Bankruptcy Proceedings," *Financial Management*, Vol. 27, No. 4, Winter 1998, pages 106-110. (31 Cites, SSRN: 992 views).

Weiss, Lawrence A., and Karen H. Wruck, "Information Problems, Conflicts of Interest and Asset Stripping: Chapter 11's Failure in the Case of Eastern Airlines," *The Journal of Financial Economics*, Vol. 48, No. 1, April 1998, pages 55-97. (233 Cites, SSRN: 6,515 views, 1,013 downloads).

Bhandari, Jagdeep S., and Lawrence A. Weiss, "The Increasing Bankruptcy Filing Rate: An Historical Analysis," *The American Bankruptcy Law Journal*, Vol. 67, Winter 1993, pages 1-15. (86 Cites)

Bhandari, Jagdeep S. and Lawrence A. Weiss, "The Untenable Case for Chapter 11: A Review of the Evidence," *The American Bankruptcy Law Journal*, Vol. 67, Spring 1993, pages 131-150. (26 Cites)

Weiss, Lawrence A., "Bankruptcy Resolution: Direct Costs and Violation of Priority of Claims," *Journal of Legal Economics*, July 1992, pages 79-94.

Adler, Barry, and Lawrence A. Weiss, "The Debacle of Corporate Bankruptcy" *Regulation*, 15.54 Summer 1992.

Weiss, Lawrence A., "The Bankruptcy Code and Violation of Absolute Priority," *The Journal of Applied Corporate Finance*, Volume 4, no. 2, Summer 1991, pages 71-78.

Weiss, Lawrence A., "Bankruptcy Resolution: Direct Costs and Violation of Priority of Claims," *Journal of Financial Economics*, Vol. 27, No. 2, October 1990, pages 285 314. (1,177 Cites).

### **BOOK REVIEW PUBLISHED IN AN ACADEMIC JOURNAL**

Weiss, Lawrence A., "Solvency in Accounting" (review of Julie E. Margret, Routledge, Milton Park, UK, New York, 2012) *The International Journal of Accounting*, Vol. 47, Issue 4, December 2012, pages 501-503.

### **WORKING PAPERS**

Capkun, Vedran, Anne Cazavan-Jeny, Thomas Jeanjean, and Lawrence A. Weiss, "Earnings Management and Value Relevance During the Mandatory Transition from Local GAAPs to IFRS in Europe" (148 Cites, SSRN: 15,154 views, 4,834 downloads).

Capkun, Vedran, Anne Cazavan-Jeny, Thomas Jeanjean, and Lawrence A. Weiss, "Setting the Bar: Earnings Management During a Change in Accounting Standards." Being revised. (39 Cites, SSRN: 3,400 views, 813 downloads). Capkun, Vedran, Anne Cazavan-Jeny, Thomas Jeanjean, and Lawrence A. Weiss, "Mandatory Transition to IFRS in Europe: Value Relevance of IFRS reconciliations and reports." (5 cites)

Weiss, Lawrence A., and Vedran Capkun, "Bankruptcy Resolution and the Restoration of Priority of Claims." (SSRN: 1,089 views, 156 downloads).

Weiss, Lawrence A. and Vedran Capkun, "The Impact of Incorporating the Costs of Errors into Bankruptcy Prediction Models." (SSRN: 1,695 views, 352 downloads)

Capkun, Vedran, and Lawrence A. Weiss, "A trade credit explanation for the increased level of corporate cash holdings."

### BOOKS

Asquith, Paul, and Lawrence A. Weiss, "Lessons in Corporate Finance: A case studies approach to financial tools, financial policies and valuation," *Wiley*, Second edition 2019, (First edition 2016).

Weiss, Lawrence A., "Accounting for Fun and Profit: Understanding Advanced Topics in Accounting," *Business Expert Press*, 2017.

Weiss, Lawrence A., "Accounting for Fun and Profit: How to Read and Understand Financial Statements," *Business Expert Press*, 2016

Bhandari, Jagdeep S., and Lawrence A. Weiss, "Corporate Bankruptcy: Economic and Legal Perspectives," *Cambridge University Press*, 1996. (121 Cites).

## **ARTICLES IN BOOKS**

Tashjian, Elizabeth, and Lawrence A. Weiss, "Navigating a Course off the Rocks, Mastering Enterprise," edited by Sue Birley and Daniel F. Muzyka, *Financial Times Pitman Publishing*, 1997, pages 352-357.

Weiss, Lawrence A., "Bankruptcy Resolution, Direct Costs and Violation of Priority of Claims, Corporate Bankruptcy: Economic and Legal Perspectives," *Cambridge University Press*, 1996, pages 260-278.

Weiss, Lawrence A., "Bankruptcy Resolution: Direct Costs and Violation of Priority of Claims, Bankruptcy and Distressed Restructurings," edited by Edward Altman, *Business One Irwin*, 1993, pages 157-190.

Weiss, Lawrence A., "The Bankruptcy Code and Violation of Absolute Priority, The New Corporate Finance: Where Theory Meets Practice," edited by Donald H. Chew, Jr., *McGraw Hill*, 1993, pages 668-675.

Weiss, Lawrence A., and Han P. Ahmed, "Fisher Technologies," Designing Cost Systems: Text, Cases, and Readings, edited by Robin Cooper and Robert Kaplan, *Prentice-Hall*, 1991, pages 126-135.

Cooper, Robin, and Lawrence A. Weiss, "Schrader Bellows (A)," Designing Cost Systems: Text, Cases, and Readings, edited by Robin Cooper and Robert Kaplan, *Prentice-Hall*, 1991, pages 126-135.

Weiss, Lawrence A., "Schrader Bellows (C)," Designing Cost Systems: Text, Cases, and Readings, edited by R. Cooper and R. Kaplan, *Prentice-Hall*, 1991, pages 126-135.

# **OTHER PUBLICATIONS**

Weiss, Lawrence A., How Share-Price Fixation Killed Enron, HBR.org 7/11/2013. Weiss, Lawrence A., Stop the Fear Mongering About Default, HBR.org 10/7/2013. Weiss, Lawrence A., If the Auditors Sign Off, Does That Make It Okay?, HBR.org 05/01/2012. Muzyka, Daniel and Lawrence A. Weiss, in the Globe and Mail: "A Credit Rater That Overreacted and Overreached" 08/8-2011 "Oversight can be a manager's stay out of jail card" 11/30/2009 "Finding balance in our lives and our budgets" 30/03/2009 "Up on the Roof," 22/12/2008, "How to Succeed During the Hurricane," 27/10/2008, "Stay Balanced, Stay Focused, Be Creative" 20/10/2008, "The Market Gets the Final Word on Earning an MBA" 1/9/2008, "Learn to Ride the Waves" 21/1/2008, & "Cut your Company a Little Slack – Please" 1/10/2007. Muzyka, Daniel and Lawrence A. Weiss, in the Toronto Real Estate Blog "What the world needs now is a little perspective," 01/04/2009 Hameri, Ari-Pekka, and Lawrence Weiss, "Focusing on Inventory Reduction and How Value Added Will Follow," Fundamental of Entrepreneurship -Irish Entrepreneur, February 2006. Peiperl, M, and Lawrence Weiss, "Does Accounting Reflect the Nature of the Firm?" ECCH ref IMD-1-0256 February 2006 Peiperl, M, and Lawrence Weiss, "Teaching Note -Does Accounting Reflect the Nature of the Firm?" ECCH ref IMD-1-0256T February 2006 Weiss, L., "Alpha Metals Lötsysteme GMBH" ECCH Ref 198-026-1, 1998. Weiss, L., "Teaching Note on Alpha Metals GMBH" ECCH Ref 198-0268, 1998. Weiss, Lawrence A., "Cost Accounting and Cost Control," Financial Times Mastering Management Review, Volume 10, March 1998, pp. 30-33. Weiss, Lawrence A., "Figures for Managers: How Managerial Accounting Helps Decision Making," Financial Times Mastering Management, Volume 9, February 1998, pp 4-8. Tashjian, Elisabeth, and Lawrence Weiss, "Faillite: quand il faut rembourses ses creances," Les Echos, L'Art d'Entreprendre, vendredi 21 et samedi 22 november 1997 pp8-9. Weiss, Lawrence A., "Getting to the Facts Behind the Figures," Financial Times Mastering Management, Volume 7, December 1997. Weiss, L., "Notes for Managerial Decision Making," ECCH Ref 196-034-5, 12/1997 Weiss, Lawrence A., "Accounting: Using the Past to Navigate the Future," Financial Times Mastering Management, Volume 2, June 1997. Tashjian, Elisabeth, and Lawrence A. Weiss, "Navigating a Course off the Rocks," Financial Times, supplement Mastering Enterprise: Harvesting, floating and reluctant exit. February 1997.

Weiss, L., "Parent Industries Inc.," ECCH Ref 197-005-1, 02/1997.

Weiss, L., "An Introduction to Financial Accounting," ECCH Ref 194-030-1, 1994. Weiss, L., "Apples, Oranges, and Auto Financing," ECCH Ref 194-031-1

Weiss L., M. Ryngiewicz "Does Accounting Reflect the Nature of An Industry?," ECCH Ref 194-029-1, 1994.

Weiss, Lawrence A., and Han P. Ahmed, "Fisher Technologies," Harvard Business School Case Services 9-186-188 (Boston, 1986).

Cooper, Robin, and Lawrence A. Weiss, "Schrader Bellows (A)," Harvard Business School Case Services 9-186-050 (Boston, 1986).

Weiss, Lawrence A., "Schrader Bellows (C)," Harvard Business School Case Services 9-186-052 (Boston, 1986).

Weiss, Lawrence A., United States Senate Committee on the Judiciary Subcommittee on Courts and Administrative Practice, Hearing Record on

"Professional Fees in Bankruptcy," March 24, 1992.

Weiss, Lawrence A., "Limit Judicial Discretion in Bankruptcy," CFO Forum, Vol. 7, No. 12, December 1991, pg. 4.

Weiss, Lawrence A., "Did Eastern Deserve Special Treatment," The New York Times, Forum Letters, June 16, 1991, pg. F-11.

Weiss, Lawrence A. "Beware the Bankruptcy Judges," The New York Times, Forum, April 28, 1991, pg. F-11.

Weiss, Lawrence A., "Pro-Debtor Judge May Need Controls," Junk Bond Reporter, April 1, 1991, pg. 7, and continued "Legal Changes May Cut Pro-Debtor Rulings," April 8, 1991, pg. 7.

# **RESEARCH PRESENTATIONS**

Conference of Empirical Legal Studies at Washington University in St. Louis, October 2015, Capkun, Vedran and Lawrence A. Weiss, "Bankruptcy Resolution and the Restoration of Priority of Claims."

American Accounting Association Conference in San Francisco CA, August 2010 Capkun, Vedran, Anne Cazavan-Jeny, Thomas Jeanjean, and Lawrence A. Weiss, "Earnings Management During the Mandatory Transition from Local GAAP to IFRS in Europe."

American Accounting Association Conference in Anaheim CA, August 2008: Capkun, Vedran, Anne Cazavan-Jeny, Thomas Jeanjean, and Lawrence A. Weiss, "Earnings Management and Value Relevance during the Mandatory Transition from Local GAAP to IFRS in Europe."

Penn/NYU Conference on Law and Finance, Philadelphia PA, February 2008: Adler, Barry, Vedran Capkun, and Lawrence A. Weiss, "Value Destruction in the New Era of Chapter 11."

American Law and Economics Association Conference, Cambridge MA, May 2007: Weiss, Lawrence A., and Vedran Capkun, "Bankruptcy Resolution: Priority of Claims with the Secured Creditor in Control."

American Accounting Association Conference in Washington DC, August 2006: Capkun, Vedran, Ari-Pekka Hameri, and Lawrence Weiss, "The relationship between a managerial focus on inventory reduction, and value added," and Weiss, Lawrence A. and Vedran Capkun, "The Impact of Incorporating the Costs of Errors into Bankruptcy Prediction Models," and Adler, Barry, Vedran Capkun, and Lawrence A. Weiss, "Bankruptcy Initiation in the New Era of Chapter 11." European Accounting Association Conference, Dublin, Ireland, March 2006: Capkun, Vedran, Ari-Pekka Hameri, and Lawrence Weiss, "The relationship between a managerial focus on inventory reduction, and value added," and Weiss, Lawrence A. and Vedran Capkun, "The Impact of Incorporating the Costs of Errors into Bankruptcy Prediction Models," and Adler, Barry, Vedran Capkun, and Lawrence A.

Weiss, "Bankruptcy Initiation in the New Era of Chapter 11."

American Law and Economics Association Conference, Berkeley, CA, May 2006: Adler, Barry, Vedran Capkun, and Lawrence A. Weiss, "Bankruptcy Initiation in the New Era of Chapter 11."

Cash for Growth -presented with Roland Berger Strategy Consultants, multiple presentations in 2004 and 2005

Managerial Incentives in Bankruptcy, HEC April 2004

The Impact of Incorporating the Costs of Errors into Bankruptcy Prediction Models, University of British Columbia 2003 and Brandeis College 2004.

European Finance Association, Session on Corporate Governance, Vienna, Austria, August 1997.

European Accounting Association Conference, "The Impact of Incorporating the Costs of Errors into Bankruptcy Prediction Models," Bergen, Norway, May 1996.

Universite de Lausannne, Ecole des Hautes Etudes Commerciales, Information Problems, "Conflicts of Interest and Asset Stipping: Chapter 11's Failure in the Case

of Eastern Airlines," Lausanne Switzerland, May 1996.

Stockholm School of Economics, Corporate Bankruptcy in the US, Stockholm, Sweden, Feb. 1995.

National Economic Council's Bankruptcy Working Group, Some Thoughts on Corporate Bankruptcy, The White House, Washington, DC, April 1994.

Law and Economics of Financial Distress and Bankruptcy International Workshop, Restructuring Complications in Bankruptcy: The Case of Eastern Airlines, & The Increasing Bankruptcy Filing Rate: An Historical Analysis, Jonkoping, Sweden, August 1993.

United States Senate Committee on the Judiciary Subcommittee on Courts and Administrative Practice, Hearing on Professional Fees in Bankruptcy, Washington, DC, March 24, 1992.

Duquesne Law School, Law and Economics Symposium, Bankruptcy in Corporate American: Direct Costs and Enforcement of Claims, Pittsburgh, PA, March 1992. American Finance Association, Corporate Finance: Bankruptcy and Reorganization, New Orleans, LA, January 1992.

Financial Management Association, Corporate Finance, Chicago, IL, October 1991. National Bureau of Economic Research, Summer Institute Workshop, The

Bankruptcy Process: The Case of Eastern Airlines, Cambridge, MA, August 1991. Rutgers University, Conference on Leverage, Workouts, and Bankruptcy: Business, Investment and Legal Strategies, Contracting Complications in Bankruptcy: The Bankruptcy Case of Eastern Airlines, New York, NY, June 1991.

Georgetown University, Conference on Financial Distress and Bankruptcy Workshop, Bankruptcy Prediction: A Methodological and Empirical Update, Washington, DC, May 1991.

Southeast Accounting Doctoral Consortium, Bankruptcy Prediction: A

Methodological and Empirical Update, Birmingham, AL, April 1991.

New York University Salmon Center, Conference on Corporate Bankruptcy and Distressed Restructurings: Analytical Issues and Investment Opportunities,

Bankruptcy Costs and Violation of Claims Priority, New York, NY, February 1991.

Financial Management Association, Financial Distress, Exchange Offers and Bankruptcy Avoidance, Orlando, FL, October 1990.

Financial Management Association, Bankruptcy Process and Costs, Orlando, FL, October 1990.

American Accounting Association, Improving the Usefulness of Information Provided to Decision Makers, Toronto, Canada, August 1990.

Journal of Financial Economics, Conference on The Structure and Governance of Enterprise, Priority of Claims and Ex Post Re-contracting in Bankruptcy, Boston, MA, March 1990.

## SUMMARY OF TEACHING

*Tufts – Fletcher School of Government* 2009-Present (Nominated for best teacher award 2008, 2010, 2011, 2012 & 2019) Financial Statement Management Aug 2008, Fall 2009-2018 Financial Statement Analysis Spring 2010-2015& 2017-2018 Public Sector Accounting Spring 2010-2015, Fall 2016 Financial Reporting & Performance Evaluation for Social Impact, Fall 2017, Spring 2018 Management Accounting Fall 2010-2015 Indian School of Business, Master of Public Policy Program, Accounting for Profit, Non Profit and Governmental Organizations, Hyderabad and Mohali, Summer 2015.

Georgetown University McDonough School of Business 2006-2009 Financial Statement Analysis 2006-2009 11 sections Introduction to Financial Accounting 2008 1 section Management Accounting 2008 4 sections Introduction to Managerial Accounting 2007 & 2008 6 sections

## HEC University of Lausanne 2002-2006

Principals of accounting (in French) Sept.-June 2002-2006 4 sections Financial Statement Analysis (in French) Sept.-Feb. 2002-2006 4 sections MBA – Financial Accounting (English) Oct.-Nov. 2002-2005 4 sections Management of Technology Program Jan. –Feb. 2003-2006 4 sections Master of Science in Finance Program Sept-Feb. 2005-2006 1 section

*IMD* 2003-2007 & 2019 Various executive programs

London Business School 2003 MBA – Management Accounting April-June 2003 2 sections

MIT Sloan School 1999-2001

## (Voted Teacher of the Year, May 2000)

Sloan Fellows Program June-Aug. 2001 & 2002 2 sections Management of Technology Program June-Aug. 2001 & 2002 2 sections Leaders for Manufacturing Program June-Aug. 2001 & 2002 2 sections Systems Design for Manufacturing Program June-Aug. 2000 & 2001 2 sections Pro -Seminar in Financial Management Sept.-Dec. 2000 1 section Graduate MBA Core Financial Accounting Sept.-Dec. 1999 2 sections Undergraduate Financial Accounting Sept.-Dec. 1999, Jan-June 2000 2 sections

#### INSEAD 1993-1998

Nominated for Best Teacher in December 1998

Core Financial Accounting Jan. 1994 -Oct. 1998 18 sections Core Managerial Accounting March 1995 -April 1998 10 sections Bankruptcy and Distressed Restructuring Nov. 1995-April 1998 10 sections Legal Topics for Managers Nov. 1996 -May 1998 3 sections Various executive education programs April 1994-Oct. 1998 318sessions1 Financial Accounting, Management Accounting & Restructuring modules 1 A half day (4 hours including breaks) of executive education equals 2 sessions. A 16 session (1.5 hours per session) MBA course equals 20 sessions.

*Rochester-Bern Executive MBA* 1997-1998 Financial Accounting, 2 sections

*Tulane University* 1989-1994 (Nominated for Best Teacher in 1990) Financial Accounting (MBA) 1 section Financial Accounting Theory (MBA) 3 sections Intermediate Accounting II (B. Comm.) 8 sections

Babson College 1988-1989 Managerial Finance (MBA), 1 section Financial Management (B. Comm.), 4 sections

*McGill University* 1982-1984 Financial Accounting III, 7 sections, Financial Accounting II, 4 sections Financial Accounting I, 6 sections Auditing II, 8 sections, Auditing I, 1 section Case Writing Seminar, 1 section, Finance Seminar, 1 section

### **CORPORATE/EXECUTIVE PRESENTATIONS**

Amsterdam Institute of Finance various banking seminars Bobst Executive training CEDEP various executive programs CEIBS Executive trainings seminar Central Bank of the Republic of Turkey Strategic Cost Management Seminar Duke Corporate Various executive programs Gerson Lehman Group Financial Perspectives on Corporate Bankruptcy Helsinki University of Technology Executive MBA & Company Specific programs Lexel Trends in Managerial Accounting Novartis CFO mentoring program and various seminars Philips Executive training seminars Roland Berger various programs Tetra-Pak Finance retreat Unilever Executive seminar