

Willem Buijink

Department of Accountancy
Faculty of Economics and Business Administration
Universiteit van Tilburg (UvT)
PO Box 90153
5000 LE Tilburg
The Netherlands

Education:

1974-1977: Applied Economics, Universiteit Antwerpen (UA).
1969-1974: Productontwikkeling (Industrial Design), Hogeschool Antwerpen.

Ph.D. dissertation:

Empirical financial accounting research: compliance with regulation, distributional properties of financial ratios and demand for external auditing, 1992, Universiteit Maastricht (UM).

Positions held:

[2005- *vice-dean for education, FEB, UvT*]
[2005-2006 *vice-dean for research FEB, UvT; scientific director CentER*]
[2001-2005 *chair, Department of Accountancy, FEB, UvT*]
2001- professor of accounting, FEB, UvT
7/1999-6/2000 visiting professor, Katholieke Universiteit Leuven (5 months); visiting professor, UA (7 months).

1997-2000 maître de conférences, management accounting, Université de Liège
[1992-1998 *chair, Department of Accounting and Finance (FdEWB, UM)*]
1992-2001 professor of accounting, FdEWB, UM
[1990-1999 *chair, Accounting and Auditing section, Department of Accounting and Finance (FdEWB, UM)*]

1990-1992 acting professor of accounting, FdEWB, UM
1984-1992 assistant professor of financial accounting, FdEWB, UM
1981-1984 research assistant, management, FTEW, UA
1978-1981 researcher, management, FTEW, UA
1978 researcher, management, FEW, Rijksuniversiteit Gent

Selected service positions held:

4/04 - 4/07 chair, Standing Scientific Committee, European Accounting Association (EAA)
4/03 member, Scientific Committee, EAA conference, Seville, Spain, 2003.
4/97 member, Scientific Committee, EAA conference, Graz, Austria, 1997.
3/95-5/01 member, Board, METEOR Research School, FdEWB, UM.
9/94-8/98 chair, Program Management Team, Fiscale Economie, FdEWB, UM.
4/92-4/98 member (for the Netherlands), Executive Committee, EAA.
4/90-4/91 secretary-general, EAA.

Teaching experience:

- *undergraduate and graduate level*: introductory accounting; intermediate financial accounting; intermediate management accounting; management control; financial statement analysis
- *PhD level*: empirical financial and management accounting research; tax accounting research

Selected publications:

- Y.Wang, W.Buijink, R.Eken, The value relevance of dirty surplus accounting flows in The Netherlands, in: International Journal in Accounting, 2006, 41, 4, pp. 387-405.
- W.Buijink, Evidence-based financial reporting regulation, in: Abacus, 2006, 42, 3/4, pp.296-301.
- R.Cuijpers, W.Buijink, Voluntary adoption of non-local GAAP in the European Union: a study of determinants and consequences, in: European Accounting Review, 2005, 14, 3, pp.487-524.
- W.Buijink, B.Janssen, Y.Schols, Evidence of the effect of domicile on corporate effective tax rates in the European Union, in: Journal of International Accounting, Auditing and Taxation, 2002, 11, pp.115-130.
- W.Buijink, M.Lubberink, Properties of financial accounting earnings: some recent insights, in: MAB, 2000, 74, 11, pp.1-11.
- S.Zeff, W.Buijink, K.Camfferman, 'True and fair' in the Netherlands: *inzicht or getrouw beeld?*, in: European Accounting Review, 1999, 8, 3, pp.523-548.
- W.Buijink, R.Eken, The Netherlands, in: S.McLeay, ed., Accounting Regulation in Europe, 1999, Macmillan, pp. 237-269.
- S.Maijoor, W.Buijink, R.Meuwissen, A.van Witteloostuijn, Towards the establishment of an internal market for audit services within the European Union, in: European Accounting Review, 1998, 7, 4, pp.655-673.
- W.Buijink, S.Maijoor, R.Meuwissen, Concentration in auditing: evidence from entry, exit and market share mobility in Germany versus the Netherlands, in: Contemporary Accounting Research, 1998, 15, 3, pp.385-404.
- W.Buijink, et.al., The role, position and liability of the statutory auditor within the European Union, 1996, Office for Official Publications of the European Communities, Luxembourg.
- S.Maijoor, W.Buijink, A.van Witteloostuijn, M.Zinken, Long-term concentration in the Dutch audit market: the use of auditor association membership lists in historical research, in: Abacus, 1995, 31,2, pp.152-177.

- S.Biggs, W.Buijink, et.al., An assessment of the relevance and respectability of audit research: reflections on reflections of Bindenga, in: De Accountant, 100, februari, 1994, pp.387-390.
- W.Buijink, Accounting als technologie: enige beschouwingen bij de economische rol van Berichtgeving, 1994, Datawyse, Maastricht (oratie).
- W.Buijink, M.Jegers, Accounting rates of return: comment, in: A.Stark ed., The cash recovery rate approach to the estimation of economic performance, 1990, Garland Publishing Inc., New York, pp.121-123.
- J.Spangenberg, W.Buijink, W.Alfenaar, Some incentives and constraints of scientific performance in departments of economics: part 1., predictor-criterion relations, in: Scientometrics, 1990, 18, 3-4, pp.241-268.
- W.Buijink, M.Jegers, Accounting rates of return: comment, in: American Economic Review, 1989, 79, 1, pp.287-289.
- M.Jegers, W.Buijink, The reliability of financial accounting databases: some Belgian evidence, in: International Journal of Accounting , 1987, 23, 1, pp.1-21.
- W.Buijink, M.Jegers, Cross-sectional distributional properties of financial ratios in Belgian manufacturing industries: aggregation effects and persistence over time, in: Journal of Business Finance and Accounting, 1986, 13, 3, pp. 337-363.
- W.Buijink, M.Jegers, E.Vanlommel, Ondernemingsgroei als een stochastisch proces: een onderzoek naar de wet van het proportioneel effect, België 1977-1982, in: Tijdschrift voor Economie en Management, 1986, 31, 1, pp. 31-50.
- M.Jegers, W.Buijink, De kwaliteit van een nieuwe bron van financiële en boekhoudkundige gegevens in België: een verkennend onderzoek, in: Tijdschrift voor Economie en Management, 1984, 29, 4, pp. 477-493.
- W.Buijink, M.Jegers, E.Vanlommel, Industrieel-economisch onderzoek: recente ontwikkelingen, in: Maandschrift Economic, 1983, 47, 6, pp. 247-270.
- M.Jegers, W.Buijink, De jaarrekeningen op magneetband verspreid door de Balanscentrale: een kwantitatieve en kwalitatieve analyse, in: Accountancy en Bedrijfskunde, kwartaalschrift, 1983, 8, 1, pp. 10-36.

Ph.D. dissertations supervised:

- Yue Wang, Essays on the relevance and use of dirty surplus accounting flows in Europe, 22/11/2006 (UvT)
- Boudewijn Janssen, Empirical evidence on explicit and explicit corporate tax burdens: three studies studies, 18/12/2003 (UM)
- Peter Sampers, The relation between management control systems and shareholder value creation: three empirical studies, 10/9/2003 (with A.Blommaert) (UM)

- Frank Moers, Manager performance evaluation: a study of the determinants of the relative role of accounting information, 4/6/2001 (with F.Hartmann and K.Merchant) (UM)
- Harold Hassink, Use and usefulness of financial accounting and auditing: the case of trade union bargainers, 9/2/2001 (UM)
- Roger Meuwissen, The economics of audit firms and audit markets, 17/9/1999 (with S.Maijoor) (UM)
- Frank Hartmann, Accounting for performance evaluation: the appropriateness of budgetary information for manager performance evaluation, 20/6/1997 (with T.Groot and K.Merchant) (UM)
- Gerard Mertens, The impact of changes in financial reporting regulation on financial accounting method choice, 6/3/1997 (UM)
- Laury Bollen, Financial reporting regulation for small and medium sized private firms: an empirical analysis of compliance, perceptions, costs and usefulness, 18/1/1996 (with J. van de Poel) (UM)

Refereeing:

- Auditing: A journal of theory and practice
- European Accounting Review
- European Journal of Law and Economics
- Journal of Business Finance and Accounting
- Journal of Management and Governance
- MAB (Dutch)
- Revista Española de Financiación y Contabilidad

Editorial boards:

- European Accounting Review
- European Journal of Law and Economics
- MAB (Dutch)
- Revista Española de Financiación y Contabilidad

Contract research:

Ongoing:

INTACCT: The European IFRS revolution: compliance, consequences and policy lessons, research training network, EU, 6th Framework Program, 2007-2010.

Completed

- Accounting harmonisation and standardisation in Europe: enforcement, comparability and capital market effects, research training network (HARMONIA), EU 5th Framework Program, 2000-2004.
- Corporate effective tax rates in OECD and EU countries: further research, for Dutch Ministry of Finance, 2000-2001.
- Corporate effective tax rates in the European Union, for Dutch Ministry of Finance, 1999.
- The role, position and liability of the statutory auditor within the European Union, for DGXV, European Commission, 1995-1996.
- The regulation of financial reporting in the member states of the European Community, CREA/EIASM, Brussel, EU 4th Framework program, 1993-1997.
- De ontwikkeling in de externe organisatie van de Nederlandse bedrijfstaking Accountancy, for Limperg Institute, 1991-1992.