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## FINANCIAL ACCOUNTING & ANALYSIS

## ARTICLES IN SCHOLARLY JOURNALS

HIEMANN M.

Accrual Accounting in Performance Measurement and the Separation of Ownership and Control

The Accounting Review, 2023, vol.98, no. 7, pp.289-314

HIEMANN M.

A Life Cycle Model of Firm Value

Journal of Financial Reporting, 2022, vol.7, no. 1, pp.85-121

HIEMANN M.

**Earnings and Firm Value in the Presence of Real Options** 

The Accounting Review, 2020, vol.95, no. 6, pp.263-289

## CONTRIBUTION TO CHAPTERS, BOOKS OR RESEARCH MONOGRAPHS

HIEMANN M., REICHELSTEIN S.

**Transfer Pricing in Multinational Corporations: An Integrated Management- and Tax Perspective** in *Fundamentals of International Transfer Pricing in Law and Economics*Wolfgang Schön, Kai A. Konrad (Eds), Springer Berlin Heidelberg, pp.3–18, 2012