



Dr. David J. RAPP

Department of Finance, Audit & Accounting

Faculty position: Research Professor of Accounting, Taxation, and Entrepreneurship

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Dr. David J. RAPP is Research Professor at ISG INTERNATIONAL BUSINESS SCHOOL. He holds both a doctoral degree in economics and a habilitation degree (HDR) in business economics. He is specialized in the fields of accounting, taxation, and entrepreneurship.

- His current professional activities are research, teaching, and administrative service.
- His areas of publication include Taxation, Entrepreneurship, Investment Theory, Business Valuation, IFRS Accounting, Digitalization, and (Austrian) Economics.
- His teaching specializations are Financial Accounting, Tax Accounting, Investment Theory, and Business Valuation.

Teaching Areas

Course 1: IFRS Norms

Course 2: Financial Accounting

Course 3: Fundamentals of Accounting

Course 4: Principles of Accounting I

Research Interests

Interest 1: Taxation (Income Tax, Value Added Tax, Taxation of Digital Business Models, Valuation for Tax Purposes, Interrelations between Commercial and Tax Accounting, Economic Effects of Taxation, Taxation of Cryptoart)

Interest 2: Entrepreneurship (Decision-Making and Action under Uncertainty, Judgment, Effectuation, Causation, Execution, Prediction and Control)

Interest 3: Auditing (Digitalization in Auditing, Innovation in Auditing and the Audit Market)

Interest 4: Financial Accounting (Ethics of Fair Value Accounting, Accounting and Business Cycles, Accounting for Big Data)

Interest 5: Investments and Business Valuation (Squeeze-outs, Value Investing, Investment Theory, Finance Theory)

Interest 6: Austrian Economics (Business Cycle Theory, Interrelations between Austrian Economics and Business Economics, Economic Calculation)

Education

2019

Habilitation (HDR) in Business Economics, Saarland University, Germany,

"Unternehmensrechnung und betrieblicher Wandel" (Accounting and operational change).

Supervisor: Dr. Michael OLBRICH, Full Professor at Saarland University

2014

Doctoral degree in Economics, Saarland University, Germany,

"Zur Sanierungs- und Reorganisationsentscheidung von Kreditinstituten" (On banks' decision for restructuring).

Supervisor: Dr. Michael OLBRICH, Full Professor at Saarland University

2010

"Diplom-Kaufmann" (Master equivalent, with distinction; best graduate of the year), Trier University, Germany.

Teaching Experiences

2022

Lecturer at Eberhard Karls Universität Tübingen, Tübingen, Germany (Business Valuation).

Since 2021

Research Professor of Accounting, Taxation, and Entrepreneurship, ISG Business School, Paris (IFRS Norms, Financial Accounting, Fundamentals of Accounting, Principles of Accounting I).

2020-2021

Interim Professor, Chair of Financial Accounting and Auditing, University of Freiburg, Freiburg i. Br., Germany (Introduction to Business Economics, Public and Non-Profit Accounting and Financial Management).

2019-2021

Associate Professor of Accounting and Management Control, Institut Mines-Télécom Business School, Evry/Paris (Accounting in IFRS, Introduction to Management Control, Advanced Financial Accounting).

2014-2018

Regularly recurring Visiting Professor, Grove City College, Grove City, PA, USA (Investment Theory and Business Valuation).

2014-2019

Assistant Professor of Accounting and Auditing, Institute of Auditing, Saarland University, Saarbrücken, Germany (Business Valuation, Start-up Management).

2013-2014

Lecturer at Trier University of Applied Sciences, Trier, Germany (Business Valuation).

2012-2013

Lecturer at ADG Business School, Montabaur/Stuttgart, Germany (Financial Accounting & Taxation).

2011-2013

Lecturer at DHBW Lörrach, Lörrach, Germany (Business Valuation).

2010-2014

Research Assistant of Accounting and Auditing, Institute of Auditing, Saarland University, Saarbrücken, Germany (Business Valuation).

Other Professional Experiences

Since 2019

Associate member of the research cluster “Corporate Valuation and Corporate Governance” at FernUniversität Hagen, Germany.

2016-2019

Co-Chair of the Awards Committee of the Diversity Section of the American Accounting Association, Lakewood Ranch, FL, USA.

Since 2015

Consultant to auditing firm Haßlinger Treuhand GmbH Wirtschaftsprüfungsgesellschaft, Bad Kreuznach, Germany.

Since 2014

Consultant to tax consultant Umstadt & Krauß PartG mbB Steuerberater, Weisenheim am Sand, Germany.

Selected Publications

Articles in refereed journals

Rapp, D. J., Daher, T. (2023) "An Austrian Critique of Passive Investing", *Quarterly Journal of Austrian Economics*, <https://doi.org/10.35297/qjae.010159>.

Rapp, D. J., Rapp, A., Daher, T. (2023) "Opportunity discovery or judgment? Value investing's incompatibility with Austrian economics revisited", *Review of Austrian Economics*, <https://doi.org/10.1007/s11138-023-00616-0>.

Rapp, D. J., Olbrich, M. (2023) "From Knightian uncertainty to real-structuredness: Further opening the judgment black box", *Strategic Entrepreneurship Journal*, Vol. 17, pp. 186-209.

Bylund, P. L., Packard, M. D., Rapp, D. J. (2023) "From static to processual analysis: How insights from Austrian economics can advance research on public policy and entrepreneurship", *Journal of Entrepreneurship and Public Policy*, Vol. 12, pp. 32-48.

Rapp, D. J., Pampel, J., Bongers, Ch. V., Arcer, A. (2022) "Zur Fragwürdigkeit der Rechtsbindungswirkung der Prüfleitlinien zum Verpackungsgesetz", *Die Wirtschaftsprüfung*, Vol. 75, pp. 536–542.

Olbrich, M., Rapp, D. J., Follert, F. (2022) "Eugen Schmalenbach, Austrian economics, and German business economics", *Review of Austrian Economics*, Vol. 35, pp. 205-233.

Rapp, D. J., Bongers, Ch. V., Vinzent, D. M. (2022) "Österreich als Vorbild? Ein Plädoyer für die Stärkung der Maßgeblichkeit der Handels- für die Steuerbilanz in Deutschland", *Steuer und Wirtschaft*, Vol. 99, 14-21.

Rapp, D. J. (2022) "Predictive vs. non-predictive entrepreneurial strategies: What's the difference, anyway?", *Review of Managerial Science*, Vol. 16, pp. 2161-2179.

Rapp, D. J., Olbrich, M. (2021) "On predictive entrepreneurial action in uncertain, ill-structured conditions", *Review of Managerial Science*, Vol. 15, pp. 1961-1980.

Rapp, D. J., Engelhardt, A., Hauptmann, N. (2021) "La prochaine étape – Die Erhebung der französischen „taxe GAFA“ im Lichte der Bestrebungen der OECD zum „Projekt Digitalsteuer“, *Internationales Steuerrecht*, Vol. 30, pp. 881–886.

Rapp, D. J., Pampel, J. (2021) "Digitalisierung der Abschlussprüfung durch Process Mining: Grundlagen, Anwendungsgebiete und (vermeintlicher) Zielkonflikt bei der Prüfung des Internen Kontrollsystems", *Betriebswirtschaftliche Forschung und Praxis*, Vol. 73, pp. 506–518.

Hering, Th., Olbrich, M., Rapp, D. J. (2021) "Net present value, duration, and CAPM in light of investment theory: A comment on Kruk", *Quarterly Journal of Austrian Economics*, Vol. 24, pp. 348–359.

Rapp, D. J., Pampel, J. (2021) "Zur Akzeptanz künstlicher Intelligenz in der Abschlussprüfung – Ein aktuelles Meinungsbild aus der deutschen Prüfungsbranche", *Die Wirtschaftsprüfung*, Vol. 74, pp. 678-689.

Rapp, D. J., Olbrich, M. (2020) "On entrepreneurial decision logics under conditions of uncertainty: An attempt to advance the current debate", *Journal of Innovation and Entrepreneurship*, Vol. 9, <https://doi.org/10.1186/s13731-020-00131-7>.

Rapp, D. J. (2020) "Abfindungsbemessung beim aktienrechtlichen Squeeze-out: Einige grundsätzliche Anmerkungen zum vermeintlichen Primat der Praktikabilität und zur Neuen Politischen Ökonomie der Unternehmensbewertung", *Schmalenbachs Zeitschrift für betriebswirtschaftliche Forschung*, Vol. 72, pp. 253-264.

Olbrich, M., Rapp, D. J. (2019) "Austrian Economics and German Business Economics on Capital Accounting", *Quarterly Journal of Austrian Economics*, Vol. 22, p. 305.

Rapp, D. J., Olbrich, M., Follert, F. (2019) "Zur Internationalisierung der deutschen Rechnungswesenforschung – eine Inhaltsanalyse von AAA- und EAA-Jahreskonferenzen 1998-2015", *Schmalenbachs Zeitschrift für betriebswirtschaftliche Forschung*, Vol. 71, pp. 79-105.

Rapp, D. J., Haßlinger, M., Olbrich, M. (2018) "Investments as Key Entrepreneurial Action: The Case of Financially Distressed Target Companies", *International Journal of Entrepreneurial Venturing*, Vol. 10, pp. 558-580.

Follert, F., Herbener, J. M., Olbrich, M., Rapp, D. J. (2018) "Agree or Disagree? On the Role of Negotiations for the Valuation of Business Enterprises", *Quarterly Journal of Austrian Economics*, Vol. 21, pp. 315-338.

Rapp, D. J., Olbrich, M., Venitz, Ch. (2018) "Subjectivity, Arbitrariness, Austrian Value Theory, and a Reply to Leithner", *Quarterly Journal of Austrian Economics*, Vol. 21, pp. 60-70.

Olbrich, M., Haßlinger, M., Rapp, D. J. (2017) "Concerned about going concern: When do entities in liquidation have to be considered a non-going concern according to IFRS?", *Financial Reporting*, Vol. 9, pp. 31-61.

Rapp, D. J., Olbrich, M., Venitz, Ch. (2017) "Value Investing's Compatibility with Austrian Economics—Truth or Myth?", *Quarterly Journal of Austrian Economics*, Vol. 20, pp. 3-28.

Olbrich, M., Nikolis, A. E., Rapp, D. J., Weber, K. V. (2016) "Do Political Parties Play Dirty in the Discussion on Gender Balanced Boards? Evidence from Germany", *Schmalenbach Business Review*, Vol. 17, pp. 361-399.

Olbrich, M., Rapp, D. J., Venitz, Ch. (2016) "End the Myth! On Value Investing's Incompatibility with Austrian Economics", *Journal of Prices and Markets*, Vol. 5, No. 1, pp. 36-44.

Herbener, J. M., Rapp, D. J. (2016) "Toward a Subjective Approach to Investment Appraisal in Light of Austrian Value Theory", *Quarterly Journal of Austrian Economics*, Vol. 19, pp. 3-28.

Rapp, D. (2015) "Des Prüfers Gretchenfrage: Was ist angemessen? – investitionstheoretische Anmerkungen zum Entschädigungsproblem gemäß § 9 Abs. 2 Satz 1 KredReorgG", *Die Wirtschaftsprüfung*, Vol. 68, pp. 898-907.

Olbrich, M., Quill, T., Rapp, D. J. (2015) "Business Valuation Inspired by the Austrian School", *Journal of Business Valuation and Economic Loss Analysis*, Vol. 10, pp. 1-43.

Rapp, D. (2015) "Zur Interpretation des Entscheidungswerts als kritischer Zeitpunkt", *Betriebswirtschaftliche Forschung und Praxis*, Vol. 67, pp. 290-303.

Olbrich, M., Rapp, D. (2011) "Die Wandlung von Vorzugsaktien in Stammaktien als Problem der Unternehmensbewertung", *Die Wirtschaftsprüfung*, Vol. 64, pp. 474-484.

Conference Presentations

Rapp, D. J., Olbrich, M. (2024) "What Austrian Investing Is Not", *Austrian Economics Research Conference 2024*, Auburn, AL, USA, March 22/23, 2024.

Rapp, D. J., Olbrich, M. (2023) "A logic of entrepreneurial action without judgment? Effectuation revisited", *7th Annual Madrid Conference on Austrian Economics*, Madrid, Spain, October 26, 2023.

Rapp, D. J., Herbener, J. M. (2023) "On the ethics of fair value accounting: Distributive effects, distributive injustice, and implications for social peace", *Austrian Economics Research Conference 2023*, Auburn, AL, USA, March 17, 2023.

Olbrich, M., Rapp, D. J. (2022) "Austrian economics and German business economics on capital accounting", *6th Annual Madrid Conference on Austrian Economics*, Madrid, Spain, October 28, 2022.

Olbrich, M., Rapp, D. J., Maas, A. (2022) "Resource allocation in vertically integrated firms: The Lenkpreis", *Austrian Economics Research Conference 2022*, Auburn, AL, USA, March 19, 2022.

Rapp, D. J., Rapp, A., Daher, T. (2022) "Opportunity discovery or judgment? How insights into the nature of entrepreneurship help debunk the supposed Austrian character of value investing", *Austrian Economics Research Conference 2022*, Auburn, AL, USA, March 18, 2022.

Olbrich, M., Rapp, D. J., Maas, A. (2021) "Resource allocation in vertically integrated firms: The Lenkpreis", *5th Annual Madrid Conference on Austrian Economics*, Madrid, Spain, October 29, 2021.

Rapp, D. J. (2021) "Predictive vs. 'non-predictive' entrepreneurial strategies: What's the difference, anyway?", *14th Academy of Innovation, Entrepreneurship, and Knowledge Conference – Innovation, Management and Governance for Sustainable Growth 2021*, Paris, France, July 15, 2021.

Olbrich, M., Rapp, D. J. (2019) "Austrian economics and German business economics on capital accounting", *Austrian Economics Research Conference 2019*, Ludwig von Mises Institute, Auburn, AL, USA, March 22, 2019.

Olbrich, M., Rapp, D. J., Follert, F. (2018) "Austrian school and business economics: The role of Eugen Schmalenbach", **2nd Annual Madrid Conference on Austrian Economics**, Madrid, Spain, November 16, 2018.

Rapp, D. J. (2018) "Wert und (Be-)Wertung aus Sicht von Wiener Grenznutzenschule und Funktionenlehre", **10. Universitäts- und fachübergreifendes Doktoranden-, Habilitanden- und Forschungsseminar**, Trier, Germany, June 25, 2018.

Rapp, D.J., Olbrich, M., Follert, F. (2018) "Diversity Issues in Accounting Research: A Content Analysis of AAA Annual Meetings 1998-2015", **Ohio Region Meeting of the American Accounting Association 2018**, Cleveland, OH, USA, April 28, 2018.

Rapp, D.J., Olbrich, M., Follert, F. (2018) "Diversity Issues in Accounting Research: A Content Analysis of AAA Annual Meetings 1998-2015", **Southeast Region Meeting of the American Accounting Association 2018**, Greenville, SC, USA, April 20, 2018.

Olbrich, M., Rapp, D. J., Follert, F. (2018) "Eugen Schmalenbach and his uncharted significance for the Austrian school", **Austrian Economics Research Conference 2018**, Ludwig von Mises Institute, Auburn, AL, USA, March 24, 2018.

Rapp, D. J., Olbrich, M., Follert, F. (2017) "Diversity Issues in Accounting Research: A Content Analysis of AAA Annual Meetings 1998-2015", **American Accounting Association Annual Meeting 2017**, San Diego, CA, USA, August 8, 2017.

Follert, F., Herbener, J. M., Olbrich, M., Rapp, D. J. (2017) "Agree or disagree: On the role of negotiations for the valuation of business enterprises", **Austrian Economics Research Conference 2017**, Ludwig von Mises Institute, Auburn, AL, USA, March 11, 2017.

Rapp, D. J. (2017) "Hans F. Sennholz and the recent financial crisis: Who is to blame and what needs to be done?", **Sennholz Memorial Lecture, Austrian Student Scholars Conference 2017**, Grove City College, Grove City, PA, USA, February 24, 2017.

Rapp, D. J. (2017) "Germany's Higher Education System – a comparison to Higher Education in the US", **Lunch Talk for Faculty**, Grove City College, Grove City, PA, USA, February 16, 2017.

Rapp, D. J. (2016) "Why some men advocate for diversity and inclusion: The drivers and the dividends", Professional Development Workshop, **76th Annual Meeting of the Academy of Management 2016**, Academy of Management, Anaheim, CA, USA, August 5, 2016.

Rapp, D. J., Olbrich, M., Venitz, Ch. (2016) "End the Myth! – On Value Investing's Incompatibility with Austrian Economics", **Austrian Economics Research Conference 2016**, Ludwig von Mises Institute, Auburn, AL, USA, April 1, 2016.

Rapp, D. J., Haßlinger, M., Olbrich, M. (2016) "Investments as Key Entrepreneurial Action: The Case of Financially Distressed Target Companies", **Frontiers of Small Business and Entrepreneurial Finance in a Global Environment – 2016 Conference**, Academy of Entrepreneurial Finance in Europe, Venice, Italy, March 14, 2016.

Olbrich, M., Rapp, D. J., Venitz, Ch. (2015) "End the Myth! – On Value Investing's Incompatibility with Austrian Economics", **4th International Conference of Prices and Markets**, Ludwig von Mises Institute of Canada, Toronto, Canada, November 7, 2015.

Rapp, D. J. (2015) "Vote or welfare maximization? Why do political parties demand gender diverse boards? Evidence from Germany", **Economics Lecture Series**, Grove City College, Grove City, PA, USA, October 23, 2015.

Rapp, D. J., Haßlinger, M., Olbrich, M. (2015) "The Valuation of Financially Distressed Firms in Light of Entrepreneurship Theory", **ASBE-EEP Joint Conference**, Orlando, FL, USA, September 24, 2015.

Haßlinger, M., Olbrich, M., Rapp, D. J. (2015) "Concerned about going concern: When do entities in liquidation have to be considered a non-going concern according to IFRS?", **11th Workshop on European Financial Reporting**, Paris, France, September 3, 2015.

Olbrich, M., Nikolis, A. E., Rapp, D. J., Weber, Katrin V. (2015) "Do political parties play dirty in the discussion on gender balanced boards? Evidence from Germany", **8th Equality, Diversity and Inclusion International Conference**, Recanati Business School, Tel Aviv University, Tel Aviv, Israel, July 7, 2015.

Haßlinger, M., Olbrich, M., Rapp, D. J. (2015) "A normative analysis of the point in time to reject the going-concern assumption for IFRS accounting", **5th Annual International Conference on Accounting and Finance**, Singapore, June 8, 2015.

Rapp, D. J. (2015) "The Role of Business Valuation in Booms and Busts", **Prague Conference on Political Economy**, Cevro Institut, Prague, Czech Republic, April 18, 2015.

Rapp, D. J. (2015) "Monetary Policy's Influence on Investors' Decisions – Creating Boom and Bust Cycles", **The role of the entrepreneur in the 21st century**, Ludwig von Mises Institute Europe, Brussels, Belgium, March 31, 2015.

Herbener, J. M., Rapp, D. J. (2015) "On the Integration of a subjective Approach to Appraisement into Austrian Value Theory", **Austrian Economics Research Conference 2015**, Ludwig von Mises Institute, Auburn, AL, USA, March 12, 2015.

Rapp, D. J. (2015) "On Banks' Decision for Restructuring", **Austrian Economics Research Conference 2015**, Ludwig von Mises Institute, Auburn, AL, USA, March 12, 2015.

Rapp, D. J. (2014) "Business Valuation Inspired by the Austrian School", **Economics Faculty Workshop**, Grove City College, Grove City, PA, USA, November 14, 2014.

Rapp, D. J. (2014) "The Role of Business Valuation in the recent Financial Crisis", **3rd International Conference of Prices and Markets**, Ludwig von Mises Institute of Canada, Toronto, Canada, November 8, 2014.

Rapp, D. J. (2014) "Business Valuation in the Aftermath of the Financial Crisis – what did we learn?", **Economics Lecture Series**, Grove City College, Grove City, PA, USA, October 10, 2014.

Olbrich, M., Rapp, D., Venitz, Ch. (2013) "Einige bewertungstheoretische Anmerkungen zur Emission bedingter Pflichtwandelanleihen", **3. Fachtagung „Mergers & Acquisitions im Spannungsfeld der**

Rechts- und Wirtschaftswissenschaften – Aktuelle Erkenntnisse aus Forschung und Praxis“, Düsseldorf, Germany, November 29, 2013.

Olbrich, M., Quill, T., Rapp, D. J. (2013) “Business Valuation – an Austrian Approach”, *Austrian Economics Research Seminar*, Paris, France, October 22, 2013.

Rapp, D. J. (2013) “Zur Sanierungs- und Reorganisationsentscheidung von Kreditinstituten”, *5. universitätsübergreifendes Doktoranden- und Habilitandenseminar*, Trier, Germany, June 20, 2013.

Articles in non-refereed journals

Rapp, D. J./Bongers, Ch. V. (2022) „Zur umsatzsteuerrechtlichen Behandlung von NFT“, *Umsatzsteuer-Rundschau*, Vol. 72, pp. 665–671.

Rapp, D. J. (2022) „Entlastung, die [ɛnt'lastʊŋ]“, *Der Betrieb*, Vol. 75, No. 37, pp. M4–M5.

Rapp, D. J./Höchst, A./Engelhardt, A. (2022) „Zur Einordnung sog. Citycards als Mehrzwekgutschein – EuGH-Vorabentscheidungsersuchen (C-637/20)“, *Der Betrieb*, Vol. 75, pp. 1194–1195.

Rapp, D. J./Engelhardt, A. (2022) „Zur Eignung des ermäßigen Umsatzsteuersatzes auf die Lieferung von Energieerzeugnissen als akute Entlastungsmaßnahme“, *Deutsches Steuerrecht*, Vol. 60, pp. 967–969.

Rapp, D. J., Bongers, Ch. V., Pampel, J. (2022) „Entfernungspauschale oder Mobilitätsgeld? Steuernsenkung statt Steuerrückerstattung!“, *Der Betrieb*, Vol. 75, No. 12, pp. M4–M6.

Rapp, D. J., Engelhardt, A. (2022) „Zur Eignung des ermäßigen Umsatzsteuersatzes auf die Lieferung von Energieerzeugnissen als akute Entlastungsmaßnahme“, *Deutsches Steuerrecht*, Vol. 60, pp. 967–969.

Rapp, D. J./Höchst, A./Engelhardt, A., Zur Einordnung sog. Citycards als Mehrzwekgutschein – EuGH-Vorabentscheidungsersuchen (C-637/20), in: *Der Betrieb* (DB), 75. Jg. (2022), S. 1194–1195.

Rapp, D. J. (2022) Entlastung, die [ɛnt'lastʊŋ], *Der Betrieb*, Vol. 75, No. 37, pp. M4–M5.

Rapp, D. J., Bongers, Ch. V., Leyendecker, D. (2022) „Zur Hingabe von Kunstgegenständen an Zahlungen statt nach § 224a AO aus bewertungstheoretischer Sicht“, *Deutsches Steuerrecht*, Vol. 60, pp. 233–240.

Rapp, D. J., Bongers, Ch. V. (2022) „Digitale Kunstausstellungen als umsatzsteuerliche Herausforderung“, *Der Betrieb*, Vol. 75, pp. 156–159.

Rapp, D. J., Engelhardt, A., Lampe, A.-K. (2021) „Zu den Auswirkungen des SanInsFoG auf die umsatzsteuerliche Organschaft bei vorläufiger Eigenverwaltung“, *Deutsches Steuerrecht*, Vol. 59, pp. 2229–2230.

Rapp, D. J., Bongers, Ch. V. (2021) „Kryptokunst in der Steuerbilanz“, *Deutsches Steuerrecht*, Vol. 59, pp. 2178–2185.

Rapp, D. J. (2021) "Plädoyer für einen unbegrenzten steuerlichen Verlustrücktrag", *Der Betrieb*, Vol. 74, pp. M5–M6.

Rapp, D. J., Engelhardt, A., Bongers, Ch. V. (2021) "Zur Steuerbarkeit sonstiger Leistungen an Unternehmer im Kontext der Einräumung von Eintrittsberechtigungen", *Der Betrieb*, Vol. 74, pp. 1503–1504.

Rapp, D. J., Bongers, Ch. V., Engelhardt, A. (2021) "Umsatzsteuerrechtliche Behandlung von Kryptokunst", *Umsatzsteuer-Rundschau*, Vol. 70, pp. 493–500.

Rapp, D. J., Engelhardt, A. (2021) "Einheitlichkeit der Leistung oder Aufteilungsgebot? – Überlassung von Betriebsvorrichtungen im Rahmen einer Gebäudevermietung", *NWB Steuer- und Wirtschaftsrecht*, Vol. 69, pp. 2952–2953.

Rapp, D. J., Engelhardt, A., Bongers, Ch. V. (2021) "Zur Abgrenzung des umsatzsteuerlichen Museumsbegriffs in § 12 Abs. 2 Nr. 7 Buchst. a UStG von jenem in § 4 Nr. 20 Buchst. a UStG", *NWB Steuer- und Wirtschaftsrecht*, Vol. 69, pp. 2248–2249.

Rapp, D. J., Eickes, St. (2021) "Zur Bewertung von Startup-Anteilen im Lichte der Reform der Besteuerung von Mitarbeiterkapitalbeteiligungen durch das Fondsstandortgesetz", *FinanzRundschau*, Vol. 103, pp. 691–694.

Rapp, D. J., Pampel, J. (2021) "Digitalisierung der Berichterstattung durch ESEF – cui bono?", *Zeitschrift für internationale Rechnungslegung*, Vol. 16, pp. 263-267.

Olbrich, M., Rapp, D. J. (2021) "Bewertungstheoretische Missverständnisse bei der Abfindungsbemessung im aktienrechtlichen Squeeze-out – Replik auf Schwetzler, AG 2020, R297-R299 –", *Die Aktiengesellschaft*, Vol. 66, pp. R53–R55.

Rapp, D. J. (2020) "Implikationen der COVID-19-Pandemie für Dividende, Besteuerung und Abschlussprüferbestellung: Ist die digitale Hauptversammlung unausweichlich?", *Deutsches Steuerrecht*, Vol. 58, pp. 806–810.

Rapp, D. J., Follert, F., Maas, A. (2020) "Der unterlassene Aktienkauf als Argument für die Abfindung des Minderheitsaktionärs zum Börsenkurs? Ein Widerspruch", *Corporate Finance*, Vol. 11, pp. 46-47.

Rapp, D. (2014) "Zur Bedeutung zweckgerechter Unternehmensbewertung im Vorfeld einer Unternehmenstransaktion für die Erfüllung der aktienrechtlichen Sorgfaltspflicht", *Deutsches Steuerrecht*, Vol. 52, pp. 1066-1068.

Rapp, D. (2014) "Objektivierter Spielerwert und Transferentscheidung", *Zeitschrift für internationale und kapitalmarktorientierte Rechnungslegung*, Vol. 14, pp. 155-156.

Rapp, D. (2014) "Die Fälle Lewandowski und Götze – Eine bewertungstheoretische Nachlese aktueller Transferentscheidungen im Profifußball", *Corporate Finance*, Vol. 5, pp. 61-64.

Rapp, D. (2013) "Profifußball – der Fall Götze", *Das Wirtschaftsstudium*, Vol. 42, pp. 1528-1529.

Rapp, D. (2013) „Eigenkapitalkosten‘ in der (Sinn-)Krise – ein grundsätzlicher Beitrag zur gegenwärtigen Diskussion“, *Der Betrieb*, Vol. 66, pp. 359-362.

Olbrich, M., Rapp, D. (2012) "Wider die Anwendung der DVFA-Empfehlungen in der gerichtlichen Abfindungspraxis", *Corporate Finance biz*, Vol. 3, pp. 233-236.

Rapp, D. (2012) "Einige kritische Überlegungen zur Praxis der Abfindung von Minderheitsgesellschaftern gemäß §§ 327a ff. AktG", *Der Konzern*, Vol. 10, pp. 8-10.

Olbrich, M., Rapp, D. (2011) "Zur Berücksichtigung des Börsenkurses bei der Unternehmensbewertung zum Zweck der Abfindungsbemessung", *Deutsches Steuerrecht*, Vol. 49, pp. 2005-2007.

Frey, N., Rapp, D. (2011) "Unternehmenswert: Das Problem der Scheingenaugkeit", *Der Betrieb*, Vol. 64, pp. 2105-2107.

Professional Associations

Academy of Management, American Accounting Association, Deutscher Hochschulverband, European Academy of Management, European Accounting Association, Forschungsgruppe anwendungsorientierte Steuerlehre, Institut für Digitalisierung im Steuerrecht e.V., Institut für empirische Wirtschaftsforschung, Ludwig von Mises Institute, Strategic Management Society, Universitätsgesellschaft des Saarlandes, Verband der Hochschullehrer für Betriebswirtschaftslehre

Reviewing Activity

AAA Annual Meeting, AoM Annual Meeting, Betriebswirtschaftliche Forschung und Praxis, Journal of Business Venturing, Journal of Institutional Economics, Journal of Prices and Markets, Managerial Economics, Review of Austrian Economics, Review of Managerial Science, Quarterly Journal of Austrian Economics

Scientific Awards & Prizes, Grants

2023 - DAAD (German Academic Exchange Service) Funding for a Guest Lecture as part of the project "Hochschule Trier International: Global Innovation for Sustainable Futures" (HAW.International)

2022 - Awarding of the "Paul H. Repplinger-Ehrenpreis" for the habilitation treatise "Unternehmensrechnung und betrieblicher Wandel"

2018 - Grant "GCC Economics Department Visiting Professor Program"

2018 - Awarding of the "Best Paper Award" for the paper "Diversity Issues in Accounting Research: A Content Analysis of AAA Annual Meetings 1998-2015" at the American Accounting Association Southeast Region Meeting 2018

2017 - Awarding of the "Lawrence W. Fertig Prize in Austrian Economics" for the paper "Toward a Subjective Approach to Investment Appraisal in Light of Austrian Value Theory", Ludwig von Mises Institute, Auburn, AL, USA

2017 - Grant "GCC Economics Department Visiting Professor Program"

2015 - Awarding of the “Dr. Eduard-Martin-Preis 2015” for the dissertation “Zur Sanierungs- und Reorganisationsentscheidung von Kreditinstituten”

2015 - Grant “GCC Economics Department Visiting Professor Program”

2014 - Awarding of the “Preis der Förderer des Instituts für empirische Wirtschaftsforschung 2014” for the dissertation “Zur Sanierungs- und Reorganisationsentscheidung von Kreditinstituten”

2014 - Grant “GCC Economics Department Visiting Professor Program”

2011 - Awarding of the “Hochschulpreis 2010 des Deutschen Aktieninstituts” (3rd price) for the thesis “Zum Entscheidungswert bei der Wandlung von Vorzugs- in Stammaktien”

2010 - Awarding for the best degree in business administration in 2010 at Trier University, Trier, Germany