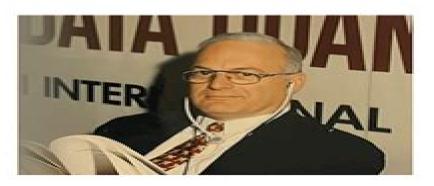
Journal of Wine Economics (2023), 18, 1-2 doi:10.1017/jsec.2023.9

#### OBITUARY

## Roman L. Weil (1940-2023)



The American Association of Wine Economists (AAWE) and the wine economics community were saddened to learn of the passing of Dr. Roman Weil on February 1, 2023, after a yearlong battle with cancer. He was 82 years old.

Roman Weil was born on May 22, 1940, in Montgomery, Alabama. He received his BA in mathematics and economics from Yale University in 1962 and his PhD in economics from Carnegie Mellon in 1966.

Roman Weil was the V. Duane Rath Professor Emeritus of Accounting at the University of Chicago Booth School of Business. His Chicago Booth career started in 1965 and lasted until his retirement in 2008. He co-authored more than 12 text-books, including the popular Accounting: The Language of Business. Outside of academia, he served as a consultant to the U.S. Securities and Exchange Commission, the U.S. Treasury, and the Financial Accounting Standards Board.

Roman Weil was an AAWE member from its inception in 2006. AAWE members will remember the blind triangle tests he conducted at our wine economics meetings as they reflect his inquisitive mind. Two different wines were served in three different glasses; that is, two glasses contained identical wine, and one was different—can one detect the singleton? To our surprise, even wine economists did not do better than random.

For the Journal of Wine Economics, Roman authored one research article and three book reviews. His wine economics work has been experimental, often using wines from his own cellar, which he generously provided. In his highly cited article "Debunking Critics' Wine Words: Can Amateurs Distinguish the Smell of Asphalt

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German Corporate Governance in International and European Context Jean J. du Plessis, Bernhard Großfeld, Claus Luttermann, Ingo Saenger, Otto Sandrock, Matthias Casper, 2012-01-14 Corporate governance encompasses the free enterprise system which is treated comprehensively in this book from a German perspective This distinguishes the book from other books written in English in this subject area not only because of the comprehensive way it covers German corporate law and corporate governance but also because of the fact that it provides international and European perspectives on these important topics This second edition is an extensively revised and updated version of the first edition in particular with a view to the worldwide debt crisis The authors provide readers with an overview of the unique features of German business and enterprise law and an in depth analysis of the organs of governance of German public limited companies general meeting management board supervisory board In addition approaches for reforms required at the international level are also suggested and discussed including among others the unique interplay and dynamics of the German two tier board model with the system of codetermination referring to the arrangement of employees sitting on the supervisory boards of German public limited companies and private companies employing more than 500 employees also covered are significant recent legal developments in Europe The book highlights the core function of valuation and financial reporting at the international European and German levels with accounting as the documentary proof of good corporate governance It also expands the scope of the first edition by a treatment of the German financial sector global corporate finance and governance and by including a new chapter on compliance of corporate governance laws rules and standards in Germany As far as comparative law is concerned new developments in the area of corporate governance in the EU the OECD Principles of Corporate Governance and corporate governance in the US the UK and Australia are covered The book is addressed to researchers practitioners and basically anyone with an interest in the complex but intriguing areas of corporate law and corporate <u>Insights from Accounting History</u> Stephen Zeff,2010-06-10 Stephen Zeff has been a prolific researcher on the governance history of accounting and auditing in the twentieth century He has written numerous papers on the history of standard setting and regulation of accounting and auditing practice of the accounting profession of accounting thought and of the

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