

Clemens Lauer

University of Mannheim

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Education

University of Mannheim Graduate School of Economics and Social Sciences <i>Doctoral Studies in Accounting</i>	Mannheim, Germany 09/2020 - today
Columbia University <i>Collaborative Visiting PhD Student at Columbia Business School</i> Fulbright Schuman Scholarship Holder	New York City, United States 09/2023 - 05/2024
University of Mannheim <i>Master of Science (M.Sc.) in Management</i> Semester abroad at St. Petersburg University, Russia	Mannheim, Germany 09/2015 - 06/2018 02/2017 - 06/2017
University of Mannheim <i>Bachelor of Science (B.Sc.) in Business Administration</i> Semester abroad at University of Victoria, Canada	Mannheim, Germany 09/2012 - 06/2015 09/2014 - 12/2014

Research

Interests

Empirical research in financial reporting and corporate disclosures, financial and information intermediation, corporate governance

Publications

“Former Executives as Supervisors: Conflicts of Interest and Accounting Discretion”

(with [Vincent Giese](#))

European Accounting Review, forthcoming.

2024 CDSB Best Paper Award

Working Papers

“Bank Liquidity Regulation and the Corporate Bond Market”

(solo-authored)

Job Market Paper

“Accounting for Equity Instruments: Does IFRS 9 Deter Gains-Trading or Long-Term Investments?”

(with [Jannis Bischof](#) & [Holger Daske](#))

Work in Progress

“ESG-related Compensation and Firms’ Financial Information Environment”

(solo-authored)

“How do Investors value Product-Level Carbon Disclosures by Information Intermediaries?”

(with [Thomas Bourveau](#) & [Daniela Zipperer](#))

Practitioner Publication in German Language

Bach, Amadeus | Lauer, Clemens (2022): Kritische Würdigung des Gesetzes zur Stärkung der Finanzmarktintegrität. KoR: Zeitschrift für internationale und kapitalmarktorientierte Rechnungslegung, 22(2), 73-79.

Conferences and Workshops

Conferences

09/2024	19 th EIASM Interdisciplinary Conference on Intangibles, Sustainability, and Value Creation, Université Grenoble Alpes, France (Paper Presentation)
09/2024	4 Universities Conference, Frankfurt School of Finance & Management, Germany
09/2024	International Conference in Finance, Accounting and Banking, University of Southampton, UK (Paper Presentation)
08/2024	TRR Non-Tenured Workshop, Goethe University, Germany (Paper Presentation)
05/2024	2024 NYU Four-School Accounting Research Conference, New York University, USA
03/2024	Columbia Junior Accounting Faculty Conference, Columbia University, USA
06/2023	9 th Workshop on Accounting and Regulation, University of Siena, Italy (Paper Presentation)
05/2023	EAA Annual Congress 2023, Aalto University, Finland (Paper Presentation)
12/2022	IAAER 14 th World Congress of Accounting Educators and Researchers, IÉSEG School of Management, France (Paper Presentation)
11/2022	TRR 266 Annual Conference, LMU Munich, Germany (Paper Presentation)
11/2021	TRR 266 Annual Conference, Paderborn University, Germany

Workshops

04/2023	Archival Research in Accounting – Writing, Publishing, and Presenting your Own Research (<i>Prof. Luzi Hail, Goethe University Frankfurt</i>)
10/2022	Market-Based Research in International Accounting, Part I: Foundations & Basic Concepts (<i>Prof. Luzi Hail, University of Zurich</i>)
08/2022	Main Causal Inference Workshop (<i>Prof. Donald Rubin, Prof. Pedro Sant’Anna, Prof. Rocio Titiunik, & Prof. Matias Cattaneo, Northwestern University, Chicago</i>)
06/2022	Debt Contracting, Banking and Disclosure (<i>Prof. Regina Wittenberg-Moerman, HEC Paris</i>)
10/2021	Empirical Financial Intermediation (<i>Prof. Tobias Berg & Prof. Sascha Steffen, Frankfurt School of Finance & Management</i>)

Teaching Experience

University of Mannheim

Since Fall 2020	Independent Supervision of Seminar, Bachelor and Master Theses
Spring 2021 - 2024	Lecturer for Case Studies on Financial Accounting: IFRS (<i>Executive Part-Time M.Sc.</i>)
Spring 2022 - 2023	Teaching Assistant and Section Instructor for Managerial Accounting (<i>M.Sc., Prof. Jannis Bischof</i>)
Fall 2021	Teaching Assistant and Section Instructor for IFRS Reporting & Capital Markets (<i>M.Sc., Prof. Jannis Bischof</i>)
Spring 2018	Student Tutor for Management & Cost Accounting (<i>B.Sc., Prof. Jannis Bischof</i>)
Spring 2015	Student Tutor for Cost Accounting (<i>B.Sc., Dr. Christian Kunz</i>)

Awards and Scholarships

Awards

2024	CDSB Best Paper Award
2021	Best Paper Award 2021, <i>Stiftung Wissenschaftsforum Wirtschaftsprüfung und Recht</i>

Scholarships

2023 - 2024	Fulbright Schuman scholarship (Link to interview)
2023, 2024	Julius-Paul-Stiegler Memorial Foundation scholarship
2022, 2023, 2024	IDEUM scholarship for internationalization of doctoral education
2017	DAAD Go East scholarship for academic education abroad

Work Experience

University of Mannheim , Chair of Business Administration & Accounting <i>Research and Teaching Assistant</i>	Mannheim, Germany 08/2020 - today
<ul style="list-style-type: none">Teaching commitments on bachelor and master levelResearch tasks on chair-related and own projects	
Deutsche Bundesbank (German Central Bank) <i>Visiting Researcher</i>	Frankfurt, Germany 08/2022 - today
Prime Capital AG , Asset Manager and Financial Services Provider <i>Senior Analyst Finance</i>	Frankfurt, Germany 09/2018 - 07/2020
<ul style="list-style-type: none">Development of a reporting system and presentation of performance reports to the executive boardSupport on strategic management projects including a management-buy-out process	
Abacus alpha GmbH , Investment Company <i>Working Student</i>	Frankenthal, Germany 09/2017 - 12/2017
University of Mannheim , Chair of Business Administration & Corporate Finance <i>Student Assistant</i>	Mannheim, Germany 10/2016 - 11/2016
Prime Capital AG , Asset Manager and Financial Services Provider <i>Intern & Working Student, Finance & Compliance</i>	Frankfurt, Germany 10/2015 - 09/2016
PricewaterhouseCoopers <i>Intern, Financial Services – Service Line Assurance</i>	Frankfurt, Germany 01/2014 - 02/2014

Memberships

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- European Accounting Association
 - Verband der Hochschullehrerinnen & Hochschullehrer für Betriebswirtschaft e.V.

References

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Thomas Bourveau Associate Professor of Business Columbia University Phone: +1 212 854-0425 Email: tb2797@columbia.edu Website: Link	