

Dr. Christian Friedrich

Universität Mannheim

Post-Doc

Area of Accounting & Taxation

Schloss Ostflügel

68161 Mannheim

E-Mail: christian.friedrich@uni-mannheim.deE-Mail (private): christian.wimb@gmail.comGoogle scholar: <https://tiny.cc/9cmjvz>

phone: +49 1573 5589032

Date of birth: 16.10.1991

Married, 2 children (2020, 2023)

RESEARCH INTERESTS

- Economics of auditing and assurance
- Economics and regulation of financial crime
- Investor behavior and behavioral accounting research
- Non-financial disclosure and assurance

ACADEMIC EXPERIENCE

Universität Mannheim	since 2023
Post-Doc	
Universität Mannheim	2023
Acting Professor	
Technische Universität Darmstadt	2021-2022
Post-Doc, Parental Leave (6 months, 40% part-time)	
Technische Universität Darmstadt	2016-2021
Ph.D., Title: „Corporate Misconduct and the Impact of Market Forces, Regulatory Change, and Auditor-Provided Services“ (with honors, Supervisor: Prof. Dr. Reiner Quick)	
University of Florida – Fisher School of Accounting	2020
Visiting Ph.D. student	
Technische Universität Darmstadt	2014-2016
M. Sc. Economics and Engineering (with honors)	
Technische Universität Darmstadt	2011-2014
B. Sc. Economics and Engineering (with honors)	
Exchange Semester UW – Green Bay	

PUBLICATIONS

Publications and Accepted Papers

Client Employee Training and Audit Efficiency (2024). *Auditing: A Journal of Practice and Theory*, 43(1): 73-99. (with W.R. Knechel, A.S. Sofla and V.S. Zuiddam)

Do non-audit service failures impair auditor reputation? An analysis of KPMG advisory service scandals in Germany (2024). *Critical Perspectives on Accounting*, 98, 102550. (with R. Quick)

- Organizations' Perspectives on Whistleblowing: Evidence from Interviews with Unregulated Companies (2023). *Journal of Accounting & Organizational Change*, in press (with R. Quick)
- Characteristics of Firm Misconduct and Effects on Capital Market Reactions (2023). *Corporate Ownership & Control*, 20(3, Special Issue): 277-291. (with L. Collien and R. Quick)
- Determinanten der Abschlussprüferhonorare von Genossenschaftsbanken (2023). *Zeitschrift für das gesamte Genossenschaftswesen*, 73(1): 54-73. (with N. Pappert and R. Quick)
- Anticipation of Mandatory Audit Firm Rotation and Audit Quality (2023). *Journal of International Accounting Research*, 22(1): 59-81. (with N. Pappert and R. Quick)
- Auswirkungen des Wirecard-Skandals auf die wahrgenommene Prüfungsqualität von EY (2023). *Betriebswirtschaftliche Forschung und Praxis*, 75(4): 447-463. (with S. Bauer, R. Quick and N. Pappert)
- Auditor-Provided Non-Audit Services and Perceived Audit Quality: Evidence from the Cost of Equity and Debt Capital (2022). *International Journal of Auditing*, in press. (with R. Quick and F. Schmidt)
- Private Investigations and Self-Disclosure of Suspected Fraud: Experimental Evidence on Forensic Accounting Services (2021). *Behavioral Research in Accounting*, 33(1): 65-79.
- Ähnlichkeiten und „Boilerplates“ in der Berichterstattung über Key Audit Matters in den Bestätigungsvermerken der DAX-30-Unternehmen (2021). *Betriebswirtschaftliche Forschung und Praxis*, 73(5): 461-478. (with R. Quick, N. Pappert and T. Carlé)
- Goodwill impairment tests as a device for earnings management: Evidence from Germany (2020). *Corporate Ownership & Control*, 18(1, Special Issue): 261-280. (with B.T. Albersmann, D. Hohenfels and R. Quick)
- An Analysis of Anti-Money Laundering in the German Non-Financial Sector (2019). *Journal of Management and Governance*, 23(4): 1099-1137. (with R. Quick)
- Der Abschreckungseffekt von Konsequenzen von Bilanzbetrug für Individuen und Unternehmen – Wahrnehmung von Vorständen (2019). *Betriebswirtschaftliche Forschung und Praxis*, 71: 21-54. (with R. Quick)
- Erbringung forensischer Dienstleistungen durch Wirtschaftsprüfungsgesellschaften (2018). *Die Wirtschaftsprüfung*, 71(14): 863-869. (with R. Quick)
- Towards a More Situated Information Systems Design by Prioritizing Use Situations (2018). *Proceedings of the Twenty Fifth European Conference On Information Systems (ECIS)*. (with R. Quick and J.H. Mayer)
- Geldwäscheprävention und -bekämpfung bei Güterhändlern. Eine Interviewbasierte Analyse in der Industrie (2016). *Risk, Fraud & Compliance*, 11(2): 62-67. (with R. Quick and M. Peters)

Working Papers

- Exogenous Stress in Auditing (with F. Ohlrogge)
- Audit Firm Software Intensity and Clients' Accruals Quality. (with W.R. Knechel, M. Willekens, and V.S. Zuiddam)

Can greenhouse gas disclosure bias investor decisions? Experimental evidence on a net zero fallacy. *(with M. Meier)*

Bond defaults and contagion effects via common auditors, rating agencies, underwriters, and exchanges. *(with M. Berninger and R. Quick)*

Auditing as a Collaborative Service: Implications of Personnel Turnover in Client Firms for the Pricing of Audit Services. *(with M. Willekens and V.S. Zuiddam)*

Persistent Fee Effects of Auditor Switches. *(with S. Kronenberger)*

Work in Progress

Cover Stories of Annual Reports. *(with H. Daske, B. Tödtmann, and M. Uckert)*

Populism and IFRS Endorsement. *(with H. Daske and B. Tödtmann)*

On the paradoxical effects of disclosing effective compliance. *(with S. Oelrich)*

Commuting Stress and Voluntary Disclosure. *(with F. Ohlrogge)*

CONFERCENS (I: INVITED, P: PRESENTATION, D: DISCUSSION)

VHB Jahrestagung (P, expected), EAA Congress (P, D, expected), Mannheim Brown Bag (2x P, expected)	2024
VHB WK RECH Frühjahrstagung, EAA Congress (P, D), Cambridge Disinformation Summit, Bayreuth Emerging Accounting Research Workshop (P, D), Mannheim Brown Bag (2x P)	2023
Workshop on Audit Quality (P), International Symposium on Auditing Research (P), EARNet Online Seminar (P), FAR Young Academic Research Seminar (P), EAA Congress (P, D), BAFA Audit and Assurance Conference (P), Workshop on Accounting, Auditing and Innovation, KU Leuven (I)	2022
EARNet Symposium (P, D), Portuguese Finance Network Conference (P), International Conference of the JIAR (P), EAA Virtual Congress (P), EIASM Workshop on Fraud and Accounting Scandals (P, D)	2021
AFI Research Seminar, KU Leuven (I), ACF Research Seminar, University Antwerpen (I), Workshop on Audit Quality (D), FSOA Workshop, University of Florida (I), AAA Auditing Section Midyear Meeting (P)	2020
EARNet Symposium und PhD Workshop (P), Research Seminar "Marco Fanno", University Padua (I), EIASM Workshop on Fraud and Accounting Scandals (P, D), AAA Auditing Section Midyear Meeting (P)	2019
Annual Financial Reporting and Business Communication Conference (P), Annual Scandinavian Accounting Research Conference (PhD Workshop)	2018
Conference of International Institute of Costs und Transatlantic Conference of Accounting, Auditing, Financial Control and Cost Control (P)	2017

SERVICE AND TRANSFER

Ad-Hoc Reviews

Accounting Forum, British Accounting Review, EAA Annual Congress, International Journal of Auditing, Journal of Business Economics, Journal of Management Control, Review of Managerial Science

Standard Setting

IAASB Global Roundtable on Exposure Draft of Proposed ISSA 5000	2023
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Administration

Faculty council TU Darmstadt	2017-2021
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TEACHING

Higher Education Teaching Certificate	2022
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Bachelor

Lecture Kosten- und Leistungsrechnung (Cost Accounting)	2022
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Bachelor Theses (20) and Term Papers (22)	2017
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Lecture Bilanzierung (Financial Accounting) [Assistant]	2016/17, 2017/18, 2018/19
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Master

Oral Final Examination in Business and Economics (MaMAT at Mannheim Business School)	Since 2023
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IFRS Case Studies (MaMAT at Mannheim Business School)	2023
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ACC 540 – Financial Statement Analysis and Equity Valuation	2023
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ACC 620 – Accounting for Financial Instruments and Financial Institutions	2023
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Lecture Bilanzanalyse und -politik (Financial Statement Analysis and Earnings Management)	2017-2022
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Developing and Teaching Earnings Management Part (50%)	2019-2022
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Master Theses (14) and Term Papers (8)	since 2017
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Lecture internationale Rechnungslegung (International Accounting) [Assistant]	2019
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Lecture Konzernrechnungslegung (Group Accounting) [Assistant]	2017/18, 2018/19
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Lecture Strategisches Controlling (Management Accounting) [Assistant]	2017/18
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Lecture Wirtschaftsprüfung II (Auditing II) [Assistant]	2017
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PhD

ACC 903 – Empirical Accounting Research I	2023
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Other

Supervising and Coaching Team for KPMG International Case Competition, Regional and National Champion 2019	2017-2019
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Jury-Member for 5 Case Study Competitions	2016-2018
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Tutor Wirtschaftsinformatik (Information Systems)	2014
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Math Preparation Class for Business and Engineering/Information Systems	2012/13
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GRANTS AND AWARDS

RMU-Initiativfonds Early Career Researchers <i>Bridging Methodologies in Accounting Research - a Research Network</i> (27,400 Euro)	2024-2025
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Teaching Award <i>Athene-Preis für gute Lehre (for Chair)</i>	2022
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Ingenium Support Package Grant (1,000 Euro) (for “ <i>Exogenous Stress in Auditing</i> ”)	2022
Fulbright Doctoral Scholar (6,700 Euro) (for visiting University of Florida)	2020
Grant of KSB-Stiftung/Freunde der TU Darmstadt (1,500 Euro) (for <i>EIASM Workshop on Preventing Accounting Scandals and EDEN Doctoral Seminar on Audit Research</i>)	2019 2017
Sue Hrasky Grant (232 Euro) (for Annual Financial Reporting and Business Communication Conference)	2018
KPMG Student Award (for Dissertation, Master and Bachelor Thesis)	2016, 2017, 2021
Award as best graduate of the academic year (for M. Sc. and B. Sc. Economics and Engineering)	2014, 2016
Student Grant “Deutschlandstipendium”	2012-2016
Fulbright Travel Scholarship (for exchange semester at UW – Green Bay)	2013

PREVIOUS SHORT-LISTINGS

University of Mannheim – W1 Assistant Professorship in Accounting and Taxation	2022
University of Freiburg – W2 Tenure Track Betriebswirtschaftslehre, insbesondere Externes Rechnungswesen	2021

NON-ACADEMIC PROFESSIONAL EXPERIENCE

Working student, Deloitte & Touche	2015
Intern, Deloitte & Touche	2014

INTERESTS AND LANGUAGES

Music (Saxophone, TU Bigband), Sports (Bouldering, Weightlifting, Air Rifle)
 German (native), English (fluent), Italian (basics), French (basics)

REFERENCES

Reiner Quick (Dissertation chair)
 Full Professor
 Technical University of Darmstadt
reiner.quick@tu-darmstadt.de

Holger Daske
 Full Professor
 University of Mannheim
holger.daske@uni-mannheim.de

Robert Knechel
 Frederick E. Fisher Eminent Scholar
 University of Florida
w.knechel@warrington.ufl.edu

Marleen Willekens
 Full Professor
 Katholieke Universiteit Leuven
marleen.willekens@kuleuven.be