

Dr. Christian Friedrich

Universität Mannheim

Post-Doc

Area of Accounting & Taxation

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Date of birth: 16.10.1991

Married, 2 children (2020, 2023)

RESEARCH INTERESTS

- Auditing and Assurance
- Financial Crime and Corporate Compliance
- Financial Accounting and the Interaction of Transparency and the Society

ACADEMIC EXPERIENCE

Universität Mannheim since 2023

Post-Doc, Parental Leave (2 months)

Universität Mannheim 2023

Acting Professor

Technische Universität Darmstadt 2021-2022

Post-Doc, Parental Leave (40% part-time, 6 months)

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

Refereed Publications

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)

- Auditor-Provided Non-Audit Services and Perceived Audit Quality: Evidence from the Cost of Equity and Debt Capital (2024). *International Journal of Auditing*, 28(2): 388-407. (with R. Quick and F. Schmidt)
- Organizations' Perspectives on Whistleblowing: Evidence from Interviews with Unregulated Companies (2024). *Journal of Accounting & Organizational Change*, 20(4): 702-723. (with 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)
- 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)
- 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)

Other Publications

- Zum aktuellen Stand der ESRS-Implementierung (2025). *Die Wirtschaftsprüfung*, 78(7): 361-366. (with L. Conrad, L. Eriksson, S. Kronenberger, J. Meinschmidt, L. Steinke)
- Talent Pool Size and Audit Quality (2024). In: Ahsen et al. (eds.) *Quick Notes on Accounting*: 237-256). Nomos
- 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)
- 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)
- 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

Audit Firm Software Intensity and Clients' Accruals Quality. (with W.R. Knechel, M. Willekens, and V.S. Zuijdam)
preparing for 2nd round at *The Accounting Review*

Labor Market Effects of Mandatory Gender Policy Disclosures. (with H. Daske, P. Mütsch, and F.W. Vetter)

Does Greenhouse Gas Disclosure Trigger a Net Zero Fallacy? (with M. Meier and C. Peters)

Exogenous Stress in Auditing (with F. Ohlrogge)

The European Parliament and Populism in International Accounting Regulation. (with H. Daske and B. Tödtmann)

Effects of Transitory Client Characteristics on Auditor Switching Cost. (with S. Kronenberger)

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

Work in Progress

Transparency Initiatives in Black Markets: Evidence from Illegal Drugs (with A. Costello and G. Zedlitz)

Effects of disclosing effective compliance: Evidence from experiments with retail investors and preparers. (with S. Oelrich)

PRESENTATION (P) AND DISCUSSIONS (D)

Mannheim Brown Bag (P), FU Berlin (P, expected), TRR 266 Brown Bag Frankfurt (P, expected)	2025
VHB Jahrestagung (P), EAA Congress (P), Mannheim Brown Bag (2x P), 4 Universities Conference (P), TRR Young Scholars Workshop (P), EUFIN (P), BAM Junior Workshop (Organizer, P), TRR Annual Conference (P, D), TRR 266 Brown Bag Paderborn (P)	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 (P)	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 (P), ACF Research Seminar, University Antwerpen (P), Workshop on Audit Quality (D), FSOA Workshop, University of Florida (P), AAA Auditing Section Midyear Meeting (P)	2020
EARNet Symposium und PhD Workshop (P), Research Seminar "Marco Fanno", University Padua (P), 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, Accounting in Europe, Auditing: A Journal of Practice and Theory, British Accounting Review, EAA Annual Congress, European Accounting Review, International Journal of Auditing, Journal of Business Economics, Journal of Business Ethics, 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
Bachelor Theses and Term Papers	2017-2022
Lecture Bilanzierung (Financial Accounting) [Assistant]	2016/17, 2017/18, 2018/19

Master/Executive Education

Oral Final Examination in Business and Economics (MaMAT at Mannheim Business School)	Since 2023
Risk Management and Hedge Accounting (MBS Customized Executive Teaching)	2025
IFRS Case Studies (MaMAT at Mannheim Business School)	2023
ACC 540 – Financial Statement Analysis and Equity Valuation	2023, 2025
ACC 620 – Accounting for Financial Instruments and Financial Institutions	2023
Lecture Bilanzanalyse und -politik (Financial Statement Analysis and Earnings Management)	2017-2022
Developing and Teaching Earnings Management Part (50%)	2019-2022
Master Theses and Term Papers	since 2017

Lecture internationale Rechnungslegung (International Accounting) [Assistant]	2019
Lecture Konzernrechnungslegung (Group Accounting) [Assistant]	2017/18, 2018/19
Lecture Strategisches Controlling (Management Accounting) [Assistant]	2017/18
Lecture Wirtschaftsprüfung II (Auditing II) [Assistant]	2017

PhD

ACC 903 – Empirical Accounting Research I	Since 2023
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Other

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

GRANTS AND AWARDS

RMU-Initiativfonds Early Career Researchers <i>Bridging Methodologies in Accounting Research - a Research Network</i> (27,400 Euro)	2024-2025
Teaching Award <i>Athene-Preis für gute Lehre (for Chair)</i>	2022
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 <i>Annual Financial Reporting and Business Communication Conference</i>)	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. <i>Economics and Engineering</i>)	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
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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

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Robert Knechel

Frederick E. Fisher Eminent Scholar

University of Florida

w.knechel@warrington.ufl.edu

Marleen Willekens

Full Professor

Katholieke Universiteit Leuven

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