

## Dr. Christian Friedrich

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**Universität Mannheim**

Post-Doc

Area of Accounting &amp; Taxation Schloss

Ostflügel

68161 Mannheim

E-Mail: [christian.friedrich@uni-mannheim.de](mailto:christian.friedrich@uni-mannheim.de)E-Mail (private): [christian.wimb@gmail.com](mailto:christian.wimb@gmail.com)Google scholar: <https://tiny.cc/9cmjvz>

phone: +49 1573 5589032

Date of birth: 16 October 1991

Married, 2 children (2020, 2023)

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**RESEARCH INTERESTS**

- Auditing and assurance
- Financial crime and corporate compliance
- Real effects of non-financial disclosure

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**ACADEMIC EXPERIENCE**
**Universität Mannheim**

since 2023

Post-Doc, Parental Leave (2 months)

Acting Professor (W3)

2023

**University of Florida**

Visiting Ph.D. student – Fisher School of Accounting

2020

**Technische Universität Darmstadt**

2021-2022

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

2021-2022

Ph.D., “Corporate Misconduct and the Impact of Market Forces, Regulatory Change, and Auditor-Provided Services“ (with honors, supervisor: Prof. Dr. Reiner Quick)

2016-2021

M. Sc. Economics and Engineering (with honors)

2014-2016

B. Sc. Economics and Engineering (with honors)

2011-2014

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**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.  
(sole-authored)

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)

### Working Papers

Audit Firm Software Intensity and Clients' Accruals Quality.

(with W.R. Knechel, M. Willekens, and V.S. Zuidegm)

preparing for 2<sup>nd</sup> round at *The Accounting Review*

Exogenous Stress in Auditing

(with F. Ohlrogge)

preparing for 2<sup>nd</sup> round at *European 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)

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)

Effects of disclosing effective compliance: Evidence from experiments with retail investors and preparers

(with S. Oelrich)

### Work in Progress

Pills, Powders, and Proof

(with A. Costello and G. von Zedlitz)

Words on Drugs

(with A. Costello and G. von Zedlitz)

Corporate Populism: Political Roots, Economic Effects

(with H. Daske and P. Schrader)

Who do you trust? Political drivers of transparency regulation

(with H. Daske and T. Kalmbach)

### CONFERENCES, PRESENTATIONS (P), AND DISCUSSIONS (D)

VHB WK RECH Frühjahrstagung, Mannheim Brown Bag (P), FU Berlin (P), TRR 266 Brown Bag Frankfurt (P), TRR 266 Open Conference, 5 Universities Conference, EARNet Symposium (P, D), BAM Junior Workshop, IASB/AH Symposium, TRR 266 Annual Conference (P, D)	2025
VHB Jahrestagung (P), EAA Congress (P), Mannheim Brown Bag (2x P), 4 Universities Conference (P), TRR 266 Young Scholars Workshop (P), EUFIN (P), BAM Junior Workshop (Organizer, P), TRR 266 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

KU Leuven (P), University of Antwerp (P), Workshop on Audit Quality (D), University of Florida (P), AAA Auditing Section Midyear Meeting (P)	2020
EARNet Symposium and PhD Workshop (P), University of Padova (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

Abacus, 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

### Administration

Faculty council TU Darmstadt 2017-2021

## TEACHING

Higher Education Teaching Certificate 2022

### 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) [partially as assistant] 2017-2022

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

## GRANTS AND AWARDS

Polsky Center (10,000 US Dollar), TRR266 Smart Research Ideas (19,400 Euro) 2025

RMU-Initiativfonds Early Career Researchers *Bridging Methodologies in Accounting Research - a Research Network* (27,400 Euro) 2024-2025

Teaching Award *Athene-Preis für gute Lehre (for Chair)* 2022

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