

# Curriculum Vitae

Ulf Mohrmann

## Office Address

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## Research Interests

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Demand for Auditing, Audit Quality, Auditor Conservatism, Bank Accounting, Fair Value Accounting

## Academic Occupations

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Since 07/2023	Associate Professor, NHH Norwegian School of Economics, Bergen
08/2020-07/2023	Assistant Professor, NHH Norwegian School of Economics, Bergen
10/2015-07/2020	Postdoctoral Researcher, Chair of Accounting, University of Konstanz
04/2010-09/2015	Research Assistant, Chair of Accounting, University of Konstanz

## Education

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04/2010-09/2015	Doctoral Programme in Quantitative Economics and Finance (Degree: Dr. rer. pol.), University of Konstanz
10/2004-09/2009	Diploma in Business Studies (Degree: Dipl.-Kaufmann), University of Bremen

## Publications in Refereed Journals

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Ulf Mohrmann, Jan Riepe (2023): Deferred Tax Asset Revaluations, Costly Information Processing, and Bank Deposits: Evidence from the Tax Cuts and Jobs Act, *Management Science*, forthcoming

Sebastian Lebert, Ulf Mohrmann, Ulrike Stefani (2021): Rounding up Performance Measures in German Firms: Earnings Cosmetics or Earnings Management on a Larger Scale?, *Journal of Business Finance and Accounting*, 48 (3-4), 564-586.

Ulf Mohrmann, Jan Riepe, Ulrike Stefani (2019): Fool's Gold or Value for Money? The link between Abnormal Audit Fees, Audit Firm Size, Fair Value Disclosures, and Market Valuation, *International Journal of Auditing*, 23 (2), 181-203.

Ulf Mohrmann and Jan Riepe (2018): The Link between the Share of Banks' Level 3 Assets and their Default Risk and Default Costs, *Review of Quantitative Finance and Accounting*, 52 (4), 1163-1189.

## **Working Papers**

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Christopher Bleibtreu, Ulf Mohrmann: Do Audit Clients Prefer Watchdogs or Lapdogs? The Effect of Strictness on Audit Offices' Market Shares

Ulf Mohrmann, Jan Riepe: The Real Effects of Going Concern Opinions for Banks: Lower Risk Taking or Run on the Bank?

Christian Fieberg, Daniel Metko, Ulf Mohrmann, Thomas Walker: The Relevance of Accounting Information and the Cross-Section of Stock Market Returns

## **Work in Progress**

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The Effects of Mandatory Audit Firm Rotation and Joint Audits on Audit Quality and Market Structure: Experimental Evidence (with Ulrike Stefani and Thomas Hattenbach)

Under the Radar? Discretionary Impairments of Definite and Indefinite Intangible Assets (with Gopal Krishnan, Alexander Liss and Jan Riepe)

Spillover Effects of Financial Misstatements on Auditor Ratification (with Rusha Nandy and Tzu-Ting Chiu)

## **Conference Proceedings**

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Ulf Mohrmann, Maximilian Muhn, Martin Nienhaus, Jan Riepe (2016): "Believe me, it will be enough." Governmental Guarantees and the Banks' Risk Taking in the Fair Value Portfolio; in *SUERF/Deutsche Bundesbank/IMFS: SSM at 1*, Editors: Jens Ulbrich; Carl-Christoph Hedrich, Morten Balling; Wien: SUERF (SUERF Conference Proceedings 2016/3), ISBN: 978-3-902109-82-8.

## **Other Publications**

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Reinhard Heyd, Carsten Ernst, Ulf Mohrmann (2012): Vergleich von HGB, Full IFRS und IFRS for SMEs: Eine synoptische Gegenüberstellung [A comparison of German-GAAP, Full IFRS and IFRS for SMEs]; Weinheim: Wiley-VCH, ISBN: 978-3-527-50650-7.

## Honors and Awards

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10/2017                      University of Konstanz Award for Teaching Excellence

## Research Grants

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06/2019                      Fritz Thyssen Foundation, research project “The Real Effects of Going Concern Opinions for Banks” (9.300 €)

12/2016                      Committee on Research (AFF), University of Konstanz, research project “Do Audit Clients Prefer Watchdogs or Lapdogs?” (5.000 €)

## Conference Presentations & Invited Seminars

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2023: Spring Meeting, Academic Commission Accounting of the German Academic Association of Business Research (Bremen, Germany)

2022: Workshop on Audit Quality (Milan, Italy), American Accounting Association Annual Meeting (virtual)

2021: European Accounting Association Annual Congress (virtual), American Accounting Association Annual Meeting (virtual), European Auditing Research Network Symposium (virtual)

2020: Workshop on Audit Quality (virtual), University of Manchester (virtual), EASYS Online Meeting

2019: European Accounting Association Annual Congress (Paphos, Cyprus), European Accounting Symposium for Young Scholars (Paphos, Cyprus), Workshop Empirical Accounting and Finance (Mannheim, Germany)

2018: German Academic Association for Business Research Annual Congress (Magdeburg, Germany)

2017: European Auditing Research Network Symposium (Leuven, Belgium), European Accounting Association Annual Congress (Valencia, Spain), European Accounting Symposium for Young Scholars (Valencia, Spain), Workshop Empirical Accounting and Finance (Tuebingen, Germany)

2016: European Accounting Association Annual Congress (Maastricht, Netherlands), Workshop Empirical Accounting and Finance (Tuebingen, Germany), Workshop Analytical Research in Financial Accounting (Graz, Austria)

2015: European Auditing Research Network Symposium (Lausanne, Switzerland), German Academic Association for Business Research Annual Congress (Vienna, Austria), European Accounting Association Annual Congress (Glasgow, UK), Workshop Empirical Accounting and Finance (Tuebingen, Germany)

2014: Society for the Advancements of Socio-Economics Annual Meeting (Chicago, US), German Academic Association for Business Research Annual Congress (Leipzig,

Germany), European Accounting Association Annual Congress (Tallinn, Estonia),  
Workshop Analytical Research in Financial Accounting (Mannheim, Germany)

2013: European Auditing Research Network Symposium (Trier, Germany), American Accounting Association Annual Meeting (Anaheim, US), German Academic Association for Business Research Annual Congress (Würzburg, Germany), European Accounting Association Annual Congress (Paris, France), Workshop Analytical Research in Financial Accounting (Berlin, Germany)

2012: Workshop Analytical Research in Financial Accounting (Konstanz, Germany)

## Teaching

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### *NHH Norwegian School of Economics*

Lectures  
(course responsible)      Financial Accounting I (Master); Spring 2021, 2022, Fall 2022, 2023  
Internal Control and Audit (Master); Fall 2022, 2023

### *University of Konstanz*

Lectures  
(course responsible)      Accounting Theory (Master)  
Winter 2019-20

Bilanzierung und Bilanzpolitik [Accounting and Accounting Policy]  
(Bachelor)  
Summer 2014, 2018, 2019

Grundlagen des betrieblichen Rechnungswesens [Basics in Business  
Accounting] (Bachelor)  
Winter 2016-17

Seminars:  
(course responsible)      Wirtschaftsprüfung [Auditing]; Summer 2020

Empirische kapitalmarktorientierte Rechnungslegungsforschung  
[Capital Market Research in Financial Accounting] (Bachelor); Summer 2019

Earnings Quality (Bachelor)  
Winter 2017-18

Bank Accounting (Bachelor)  
Summer 2017

Tutorials:  
(teaching assistant)      Accounting Theory (Master)  
Winter 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19,  
2019-20

Grundlagen des betrieblichen Rechnungswesens [Basics in Business  
Accounting] (Bachelor)  
Winter 2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2018-19,  
2019-20

Audit Theory (Master)  
Summer 2016, 2017

Bilanzierung und Bilanzpolitik [Accounting and Accounting Policy]  
(Bachelor)  
Summer 2010, 2011, 2012, 2013, 2015, 2016

*University of Bremen*

Tutorial: Technik des betrieblichen Rechnungswesens (Fundamentals of Accounting); Winter 2005-06

## **Other Professional Activities**

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Ad-hoc Reviewer: European Accounting Review  
Journal of Business Finance and Accounting  
Advances in Accounting  
Finance Research Letters  
Managerial Auditing Journal  
Review of Managerial Science  
Business Research (BuR)

Organized Workshops: Workshop Empirical Accounting and Finance (March 2018, Konstanz)

Hiring Commissions Assistant Professorship in Accounting (University of Konstanz), 2018

## **Memberships**

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American Accounting Association

European Accounting Association

Verband der Hochschullehrer für Betriebswirtschaft (German Academic Association of Business Research)

Bergen, October 2023