

**CURRICULUM VITAE**  
**KATHARINA HOMBACH**

**EDUCATION**

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2017	Dr. rer.pol., WHU – Otto Beisheim School of Management Dissertation: Economic consequences of public disclosure ( <i>summa cum laude</i> )
2011	Master of Science, London School of Economics and Political Science Law and Accounting ( <i>with distinction</i> )
2010	Bachelor of Science, Frankfurt School of Finance & Management Business Administration
2008	Banking Clerk (“Bankkauffrau”), Chamber of Commerce (“IHK”) Professional training in banking

**ACADEMIC POSITIONS**

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Since 2020	Professor / Chair of Accounting and Corporate Governance Carl-von-Ossietzky University of Oldenburg
2017 – 2020	Assistant Professor of Accounting Frankfurt School of Finance & Management
2014 – 2017	Research and Teaching Assistant LMU – Ludwig-Maximilians-University of Munich, Institute of Accounting, Auditing and Analysis (Prof. Dr. Thorsten Sellhorn)
2011 – 2014	Research and Teaching Assistant WHU – Otto Beisheim School of Management, Otto Beisheim Endowed Chair of Accounting (Prof. Dr. Thorsten Sellhorn)

**RESEARCH INTEREST**

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Disclosure regulation, market microstructure, organizational learning, spillover effects, targeted transparency, internal information production

**PUBLICATIONS IN PEER-REVIEWED JOURNALS**

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How Does Financial Reporting Regulation Affect Firms' Banking?, *Review of Financial Studies*, 2018(31): 1265–1297, with Matthias Breuer (Columbia University) and Maximilian A. Müller (WHU – Otto Beisheim School of Management).

Shaping Corporate Actions Through Targeted Transparency Regulation: A Framework and Review of Extant Evidence, *Schmalenbach Business Review*, 2019(2): 137–168, with Thorsten Sellhorn (Ludwig-Maximilians-University of Munich).

## WORKING PAPERS

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When You Talk, I Remain Silent: Spillover Effect of Peers' Mandatory Disclosures on Firms' Voluntary Disclosures. SSRN: [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=2820209](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2820209), with Matthias Breuer (Columbia University) and Maximilian A. Müller (WHU – Otto Beisheim School of Management).

The Economics of Firms' Public Disclosure: Theory and Evidence. SSRN: [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=3037002](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3037002), with Matthias Breuer (Columbia University) and Maximilian A. Müller (WHU – Otto Beisheim School of Management).

Firm Value Effects of Targeted Disclosure Regulation: The Role of Reputational Costs. SSRN: [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=3204505](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3204505), with Thorsten Sellhorn (Ludwig-Maximilians-University of Munich).

Trade Secret Protection and Firms' Internal Transparency, with Ionela Andreicovici (Frankfurt School) and Sara Bormann (Goethe University). (manuscript available upon request)

## WORK IN PROGRESS

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Corporate Disclosure and Market Transparency Regulation, with Bernd Geier (SRH – University of Heidelberg) and Harm H. Schütt (University of Tilburg)

Uncertainty and Firms' Learning about Reporting Payoffs, with Carina Brettschneider (Ludwig-Maximilians-University of Munich), Sara Bormann (Goethe University), and Thorsten Sellhorn (Ludwig-Maximilians-University of Munich)

Judging from Experience: How do Judges' Personal Investments affect Litigation Outcomes?, with Larissa Schäfer (Frankfurt School of Finance & Management)

## PUBLICATIONS IN PRACTITIONER JOURNALS AND BOOKS

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ESG: Regelwerke im Zusammenspiel, *Zeitschrift für Bank- und Kapitalmarktrecht*, accepted for publication, with Bernd Geier (SRH – University of Heidelberg).

Finanzanalysen in MiFID II und MAR, *Recht der Finanzinstrumente*, 2017(7): 108-113, with Bernd Geier (SRH – University of Heidelberg) and Harm Schütt (University of Tilburg) [on the pricing of research payments under MiFID II]

Aktuelle Entwicklungen in der Unternehmensberichterstattung – Tagungsbericht zur Euroforum Jahrestagung "Praxisforum Rechnungswesen", *KoR*, 2015: 637-640.

Goodwill impairment test – Perspektiven aus der akademischen Forschung, in: Küting/Pfitzer/Weber (eds.): *Rechnungslegung im Spannungsfeld von Kosten-Nutzen-Überlegungen*, Schäffer-Poeschel-Verlag, Stuttgart 2014, with Thorsten Sellhorn (Ludwig-Maximilians-University) [on goodwill impairment testing]

Strategische Finanzberichterstattung durch pro forma-Kennzahlen und Finanzgraphiken, Hans-Böckler-Stiftung, Düsseldorf 2014, , with Thorsten Sellhorn (Ludwig-Maximilians-University of Munich) and Christian Stier (Ludwig-Maximilians-University of Munich) [on strategic reporting using pro forma earnings and financial graphs]

Contribution as a collaborator: Pellens/Fülbier/Gassen/Sellhorn: *Internationale Rechnungslegung*, 9<sup>th</sup> edition (2014), 10<sup>th</sup> edition (2017), 11<sup>th</sup> edition (ongoing)

## **PRESENTATIONS AT RESEARCH SEMINARS**

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- 2021 Singapore Management University (scheduled)
- 2020 University of Münster (scheduled, postponed due to Covid-19)  
INSEAD Business School, Fontainebleau (scheduled, postponed due to Covid-19)
- 2019 The University of Chicago Booth School of Business  
“When You Talk, I Remain Silent: Spillover Effects of Firms’ Mandatory Disclosure on Peers’ Voluntary Disclosures”
- 2018 IESE – University of Navarra School of Business  
“Firm Value Effects of Targeted Disclosure Regulation – The Role of Reputational Cost”
- 2016 Frankfurt School of Finance and Management  
“Mandatory Versus Voluntary Disclosure – Evidence from EU Regulation”  
University of Mannheim  
“Mandatory Versus Voluntary Disclosure – Evidence from EU Regulation”

## **PRESENTATIONS AT CONFERENCES AND WORKSHOPS**

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- 2020 6<sup>th</sup> International Research Forum on Mittelstand, University of Mannheim  
“The Economics of Firms’ Public Disclosure – Theory and Evidence”
- 2019 16<sup>th</sup> Christmas Meeting of the German Economists Abroad (Frankfurt School)  
“When You Talk, I Remain Silent: Spillover Effects of Firms’ Mandatory Disclosure on Peers’ Voluntary Disclosures”  
Global Issues in Accounting Conference (University of Chicago)  
“The Economics of Firms’ Public Disclosure – Theory and Evidence”  
13<sup>th</sup> LSE/AMBS/LUMS conference (London School of Economics)  
“When You Talk, I Remain Silent: Spillover Effects of Firms’ Mandatory Disclosure on Peers’ Voluntary Disclosures”  
42<sup>nd</sup> Annual Congress of the European Accounting Association (Paphos)  
“The Economics of Firms’ Public Disclosure – Theory and Evidence”  
5<sup>th</sup> Workshop Accounting and Finance (University of Mannheim)  
“When You Talk, I Remain Silent: Spillover Effects of Firms’ Mandatory Disclosure on Peers’ Voluntary Disclosures”
- 2018 4<sup>th</sup> Workshop Accounting and Finance (University of Konstanz)  
“Firm Value Effects of Targeted Disclosure Regulation – The Role of Reputational Cost”  
European Accounting Symposium for Young Scholars (Milan)  
“Firm Value Effects of Targeted Disclosure Regulation – The Role of Reputational Cost”
- 2017 40<sup>th</sup> Annual Congress of the European Accounting Association (Maastricht)  
“When You Talk, I Remain Silent: Spillover Effects of Firms’ Mandatory Disclosure on Peers’ Voluntary Disclosures”

## INVITED DISCUSSIONS

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| 2019 | German Association of Business Economists (GEABA) conference (Vallendar)<br>Swiss Winter Accounting Conference (Adelboden)                                |
| 2018 | Emerging Scholars in Accounting Conference (Frankfurt School)<br>Workshop in Accounting, Auditing, and Analysis (Ludwig-Maximilians-University of Munich) |
| 2014 | AFAANZ Doctoral Symposium (Auckland)  |

## OTHER PRESENTATIONS AND INVITED CONFERENCE PARTICIPATIONS

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| 2020 | Participant, European Accounting Review conference   |
| 2019 | Participant, Burton Conference, Columbia University  |
| 2018 | Research presentation at German Federal Financial Supervisory Authority (“Bundesanstalt für Finanzdienstleistungsaufsicht – BaFin”): “Economic Consequences of Market Microstructure Regulation”<br><br>Ladies First event on women in science, Frankfurt School of Finance & Management, panelist |
| 2017 | Research presentation at Munich Accounting Research Award, LMU – Ludwig-Maximilians-University of Munich: “Economic Consequences of Public Disclosure”   |

## GRANTS AND AWARDS

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| 2020       | Best Theory Paper Award for “The Economics of Firms’ Public Disclosure: Theory and Evidence”, 6th International Research Forum on Mittelstand |
| 2020       | Funding by the Ministry of Education (Lower Saxony) for the project “Corporate Transparency and Sustainability”                               |
| Since 2019 | Principal Investigator in Collaborative Research Center TRR 266 <i>Accounting for Transparency</i> , funded by German Foundation of Science   |
| 2019       | Finalist, VHB MLP-Young Talent Award of the German Academic Association for Business Research (“VHB”)   |
| 2017       | Munich Accounting Research Award (“Münchener Forschungspreis für Wirtschaftsprüfung”)   |
| 2014       | Travel grant as national representative of the EAA to participate at the AFAANZ Doctoral Symposium  |

## TEACHING

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### At Carl-von-Ossietzky University of Oldenburg

2020            Advanced Financial Accounting (Master of Arts), lecture

### At Frankfurt School of Finance & Management

2019            Financial Analysis (Executive), seminar

2019            Accounting and Capital Markets (Bachelor of Science), lecture

2018            Accounting and Capital Markets (Bachelor of Science), lecture

2017            Accounting and Capital Markets (Bachelor of Science), lecture

## ACADEMIC CITIZENSHIP

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Reviewer      The Accounting Review, Journal of Accounting Research, European Accounting Review, Journal of Banking and Finance, Accounting and Business Research, Schmalenbach Business Review, 43th Annual Congress of the European Accounting Association (2020), Hawaii Accounting Research conference (2017), VHB annual conference (2017)

Other           Emerging Scholars in Accounting Conference, Co-organizer (with L. van Lent and A. Rohlfing-Bastian), 2019 (funded by TRR 266 Accounting for Transparency)

Emerging Scholars in Accounting Conference, Co-organizer (with L. van Lent), 2018

## PROFESSIONAL EXPERIENCE

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2006 – 2010    Commerzbank AG, Frankfurt and Hong Kong  
Trainee, Credit Analyst

## OTHER

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Languages      German (native); English (fluent); Latin (Latinum)

Programming   Stata, SAS, Python, R

Leisure        Tennis, skiing