

# KATHARINA HOMBACH

## CURRICULUM VITAE

### 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
2011 – 2014	Research and Teaching Assistant WHU – Otto Beisheim School of Management

### EDUCATION

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

### PROFESSIONAL EXPERIENCE

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

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

### JOURNAL PUBLICATIONS

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When You Talk, I Remain Silent: Spillover Effect of Peers’ Mandatory Disclosures on Firms’ Voluntary Disclosures. *The Accounting Review* (forthcoming), with Matthias Breuer (Columbia University) and Maximilian A. Müller (ESMT).

ESG: Regelwerke im Zusammenspiel, *Zeitschrift für Bank- und Kapitalmarktrecht*, 2021(1): 6-14, with Bernd Geier (SRH University Heidelberg). [on ESG regulation]

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).

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 (ESMT).

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

## WORKING PAPERS

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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 Ionela Andreicovici (Frankfurt School) and Thorsten Sellhorn (Ludwig-Maximilians-University of Munich).

Trade Secret Protection and Firms' Internal Transparency. SSRN: [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=3881395](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3881395), with Ionela Andreicovici (Frankfurt School) and Sara Bormann (Goethe University).

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 (ESMT). *Best Theory Paper Award*, 6<sup>th</sup> International Forum on Mittelstand (University of Mannheim)

## WORK IN PROGRESS

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Reporting System Similarity, with Sara Bormann (Goethe University), Martin Nienhaus (Goethe University), and Lazaros Papadopoulos (Goethe University).

How Do Judges' Personal Investments affect Litigation Outcomes?, with Jonas Happel (Frankfurt School), Elisabeth Kempf (University of Chicago), and Larissa Schäfer (Frankfurt School).

Trust and Contracts in Times of Crisis, with Sara Bormann (Goethe University), Victor Sehn (Ludwig-Maximilians-University of Munich), and Thorsten Sellhorn (Ludwig-Maximilians-University of Munich).

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

## CONTRIBUTIONS TO MONOGRAPHS AND TEXTBOOKS

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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]

Contributions 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 (2021) [IFRS textbook]

## **PRESENTATIONS AT RESEARCH SEMINARS**

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- 2021      Singapore Management University  
             “Trade Secret Protection and Firms’ Internal Transparency”  
  
             Stockholm School of Economics  
             “Trade Secret Protection and Firms’ Internal Transparency”  
  
             INSEAD Business School  
             “Firm Value Effects of Targeted Disclosure Regulation: The Role of  
             Reputational Costs”
- 2020      University of Münster (postponed due to Covid-19)  
  
             Technical University of Munich  
             “When You Talk, I Remain Silent: Spillover Effects of Firms’ Mandatory  
             Disclosure on Peers’ Voluntary Disclosures”
- 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”  
  
             Carl-von-Ossietzky University of Oldenburg  
             “Firm Value Effects of Targeted Disclosure Regulation: The Role of  
             Reputational Costs”
- 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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- 2021      Joint Workshop on Accounting Research, University of Münster and University  
             of Oldenburg (Bad Zwischenahn)  
             “Trade Secret Protection and Firms’ Internal Transparency”
- 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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2021	2 <sup>nd</sup> LawFin Workshop (Frankfurt)  German Association of Business Economists (GEABA) conference (online)
2019	German Association of Business Economists (GEABA) conference (Vallendar)  Swiss Winter Accounting Conference (Adelboden)
2018	Emerging Scholars in Accounting Conference (Frankfurt School)  Workshop in Accounting, Auditing, and Analysis (Ludwig-Maximilians-University of Munich)
2014	AFAANZ Doctoral Symposium (Auckland)

## **TEACHING (SINCE 2017)**

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

2021	Advanced Financial Accounting (Master), lecture  Financial Accounting (Bachelor), lecture (group size ~ 500 students)  Buchführung und Abschluss (Bachelor), lecture (group size ~ 500 students)  Managerial Accounting (Bachelor), lecture (group size ~ 500 students)  International Accounting and Auditing (Bachelor), lecture
2020	Advanced Financial Accounting (Master), lecture

### **At Frankfurt School of Finance & Management**

2019	Financial Analysis (Executive), seminar
Since 2017	Accounting and Capital Markets (Bachelor), lecture (on a yearly basis)

## 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
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

## ACADEMIC CITIZENSHIP AND THIRD MISSION ACTIVITIES

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Reviewer	Accounting and Business Research British Accounting Review European Accounting Review Journal of Accounting Research Journal of Banking and Finance Journal of Business Economics Review of Managerial Science Schmalenbach Business Review The Accounting Review Conferences: Annual Congress of the European Accounting Association (2020; 2022), Hawaii Accounting Research conference (2017), VHB Annual Conference (2017, 2021)
Other	Expert panel member, <i>Kommission zur Ermittlung des Finanzbedarfs der öffentlich-rechtlichen Rundfunkanstalten</i> [commission to evaluate the financing needs of German public media], starting 01/2022  Expert panel member, <i>Unternehmen2040</i> , project by Hans-Böckler Foundation, since 2021