

Curriculum Vitae

Ulf Mohrmann

Office Address

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Research Interests

Auditor Conservatism, Audit Quality, Fair Value Accounting, Bank Accounting

Academic Occupations

since 08/2020	Assistant Professor, NHH Norwegian School of Economics
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

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

Sebastian Lebert, Ulf Mohrmann, Ulrike Stefani: Rounding up Performance Measures in German Firms: Earnings Cosmetics or Earnings Management on a larger Scale?, forthcoming in *Journal of Business Finance and Accounting*

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

Ulf Mohrmann, Jan Riepe: Auditors' Going Concern Opinions for Banks and Market Discipline

Ulf Mohrmann, Jan Riepe: Do tax accruals trigger bank depositors' reactions? Evidence from the Tax Cuts and Jobs Act

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

Ulf Mohrmann: Can auditors become over-conservative? Evidence from investors' perceptions of auditor changes.

Ulf Mohrmann, Ulrike Stefani, Benjamin Hess: Audit Market Regulations and their Associations with the Market Structure and Audit Quality.

Ulf Mohrmann: What are the Drivers of Audit Quality after an Auditor Change? European Evidence from Voluntary and Mandatory Auditor Switches.

Work in Progress

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

Conference Proceedings

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

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

10/2017

University of Konstanz Award for Teaching Excellence

Grants Awarded

- 06/2019 Fritz Thyssen Foundation, research project “Auditors’ Going Concern Opinions for Banks and Market Discipline”
- 12/2016 Committee on Research (AFF), University of Konstanz, research project “Do Audit Clients Prefer Watchdogs or Lapdogs?”

Conference Presentations & Invited Seminars

- 2020: Workshop on Audit Quality (scheduled), University of Manchester (scheduled), 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

University of Konstanz

Lectures	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:	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:	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
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Other Professional Activities

Ad-hoc Reviewer:	Review of Managerial Science
	Business Research (BuR)
	Managerial Auditing Journal

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

Memberships

American Accounting Association

European Accounting Association

Bergen, October 2020