

Prof. Dr. Christian Hofmann

Curriculum Vitae, April 2022

Ludwig-Maximilians-Universität Munich
Institute of Accounting and Control
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EDUCATION

Habilitation, Ludwig-Maximilians-Universität Munich, 2000
Promotion, Ludwig-Maximilians-Universität Munich, 1995
Diplom-Wirtschaftsingenieur, Technische Universität Darmstadt, 1992
Abitur, Altes Kurfürstliches Gymnasium Bensheim, 1987

ACADEMIC / PROFESSIONAL EXPERIENCE

Limperg College, The Netherlands	Lecturer	03/18	–	Present
Collège des Ingénieurs, Paris/Munich/Turin	Lecturer	07/11	–	Present
Ludwig-Maximilians-Universität Munich	Professor	1/11	–	Present
Mannheim Business School	Lecturer	12/08	–	Present
University of Mannheim	Professor	8/07	–	12/10
Eberhard Karls Universität Tübingen	Professor	6/04	–	7/07
Leibniz Universität Hannover	Professor	11/00	–	6/04
Technische Universität Munich	Lecturer	11/98	–	3/99
Henley Management College, Greenlands	Lecturer	5/98	–	7/01
Ludwig-Maximilians-Universität Munich	Assistant Professor	9/95	–	10/00
Ludwig-Maximilians-Universität Munich	Lecturer	11/92	–	8/95

RESEARCH PUBLICATIONS & WORKING PAPERS

A. Research Publications in International, Refereed Journals (selection)

Benefits of Independent Agents' Entrepreneurship: Evidence from the Loan Market, with Margaret A. Abernethy, Chung-Yu Hung, and Laurence van Lent, *Journal of Management Accounting Research*, forthcoming.

“An Analysis of Net-outcome Contracting with Applications to Equity-based Compensation,” with Steve Huddart and Thomas Pfeiffer, *Review of Accounting Studies*, forthcoming

“Altruism, Social Norms, and Incentive Contract Design,” with Margaret A. Abernethy, Jan Bouwens, and Laurence van Lent, *Review of Accounting Studies*, forthcoming.

“Authority, Monitoring, and Incentives in Hierarchies,” with Raffi Indjejikian, *Contemporary Accounting Research*, 38 (3) 2021, 1643-1678.

“Religion, Crime, and Financial Reporting,” with Nina Schwaiger, *Journal of Business Economics*, 90 (5-6) 2020, 879-916.

“Conservative Traits and Managerial Forecasting Style,” with Sara Bormann, Debbie Claassen, and Nina Schwaiger, *Journal of Business Economics*, 90 (3) 2020, 335-368.

“Forecast Accuracy and Consistent Preferences for the Timing of Information Arrival,” with Naomi Rothenberg, *Contemporary Accounting Research*, 36 (4) 2019, 2207-2237.

“Authority and Accountability in Hierarchies,” with Raffi J. Indjejikian, *Foundations and Trends in Accounting*, 12 (4) 2018, 298-403.

“Hedging and Accounting-based RPE Contracts for Powerful CEOs,” with Viktoria Diser, *Journal of Business Economics*, 88 (7/8) 2018, 941-970.

“Performance Measures and Intra-firm Spillovers: Theory and Evidence,” with Jan Bouwens and Laurence van Lent, *Journal of Management Accounting Research*, 30 (3) 2018, 117-144.

“CEO Power and Relative Performance Evaluation,” with Shane S. Dikolli, Viktoria Diser, and Thomas Pfeiffer, *Contemporary Accounting Research*, 35 (3) 2018, 1279-1296.

“Performance Aggregation and Decentralized Contracting,” with Gerald A. Feltham and Raffi J. Indjejikian, *The Accounting Review*, 91 (1) 2016, 99-117.

“Organizational Design and Control Choices,” with Laurence van Lent, *Oxford Handbooks Online*, 2015 (DOI: 10.1093/oxfordhb/9780199935406.013.10).

“Firm Size and Board Diversity,” with Martin Arnegger, Kerstin Pull, and Karin Vetter, *Journal of Management and Governance* 18 (4) 2014, 1109-1135.

“Interim Performance Measures and Private Information,” with Naomi R. Rothenberg, *The Accounting Review*, 88 (5) 2013, 1683-1714.

“Relative Performance Evaluation and Peer-Performance Summarization Errors,” with Shane Dikolli and Thomas Pfeiffer, *Review of Accounting Studies*, 18 (1), 2013, 34-65.

“Identity, Incentives, and the Value of Information,” with Mirko Heinle and Alexis Kunz, *The Accounting Review*, 87 (4) 2012, 1309-1334.

“Information Suppression in Multi-Agent Contracting,” with Gerald A. Feltham, *Review of Accounting Studies*, 17 (2) 2012, 254-278.

- “Soft Information and the Stewardship Value of Accounting Disclosure,” with Mirko Heinle, *OR Spectrum*, 33 (2) 2011, 333-358.
- “Interrelated Performance Measures, Interactive Effort, and Incentive Weights,” with Shane S. Dikolli and Susan S. Kulp, *Journal of Management Accounting Research*, 21 (1) 2009, 125-149.
- “Earnings Management and Measurement Error,” *Business Research*, 1 (2) 2008, 149-163.
- “Relative Performance Evaluation and Contract Externalities,” with Holger Asseburg, *OR Spectrum*, 32 (1) 2009, 1-20.
- “Limited Commitment in Multi-agent Contracting,” with Gerald A. Feltham, *Contemporary Accounting Research*, 24 (2) 2007, 345-375.
- “Advanced Manufacturing Technology Adoption – The German Experience,” with Stuart Orr, *Technovation – The International Journal of Technological Innovation and Entrepreneurship*, 25 (7) 2005, 711-724.
- “Disclosure of Board Remuneration in large European Banks,” with Hans-Peter Burghof, *Corporate Ownership & Control*, 1 (2) 2004, 122-136.
- “Using different Budgeting Procedures to Coordinate Principal/Agent-Relationships,” *Schmalenbach Business Review*, 55 (1) 2003, 22-45.
- “Supplier’s Pricing Policy in a Just-in-Time Environment,” *Computers & Operations Research* 27 (14) 2000, 1357-1373.
- “Investments in Modern Production Technology and the Cash Flow-Oriented EPQ-Model,” *International Journal of Production Economics* 54 (2) 1998, 193-206.
- “Comments on the „Joint Vendor-Buyer Policy in JIT Manufacturing“,” *Journal of the Operational Research Society* 48 (5) 1997, 546-547.

B. Research Publications in German, Refereed Journals (selection)

- “COVID-19 und Steuerungssysteme. Wie steuern Unternehmen ihre Beschäftigten im Homeoffice?“, with Konstantin Flassak, Julia Haag, Christopher Lechner, Nina Schwaiger, and Rafael Zacherl, *Controlling - Zeitschrift für erfolgsorientierte Unternehmenssteuerung*, 34 (2), 2022, 43-51.
- “Überprüfung des Zusammenhangs von Mandatsträgereigenschaften, Aufgaben und der Vergütung von deutschen Aufsichtsräten“, with Martin Arnegger, *Zeitschrift für betriebswirtschaftliche Forschung*, 66 (8), 2014.
- “Unternehmenszusammenschluss und Unternehmenskultur – Auswirkungen auf die Gestaltung von Anreizsystemen und Performancemessung“, with Yvette E. Hofmann, *Zeitschrift für betriebswirtschaftliche Forschung*, 65 (2), 2013, 136-166.

“Transient Institutional Investors, Incentives, and Disclosure,” with Mirko Heinle, *Die Betriebswirtschaft*, 73 (1), 2013, 73-86.

“Neurobiologie und Unternehmensrechnung,” with Hans-Ulrich Küpper, *Zeitschrift für betriebswirtschaftliche Forschung*, 2011, 168-197.

“Unterschiede in der fachlichen und demographischen Zusammensetzung deutscher Aufsichtsräte – Eine empirische Analyse für HDAX- und SDAX-Unternehmen,” with Martin Arnegger, Kerstin Pull and Karin Vetter, *Die Betriebswirtschaft*, 70 (3) 2010, 239-257.

“Relative Performancebewertung und Produktmarkt Wettbewerb,” with Holger Asseburg, *Zeitschrift für Betriebswirtschaft*, 79 (7) 2009, 817-846.

“Agencytheoretische Ansätze im Managerial Accounting und ihre Anwendung im Supply Chain Management,” with Mirko Heinle, *Zeitschrift für Betriebswirtschaft*, 2009, 69-96.

“Zur relativen Performancemessung von Führungskräften deutscher DAX Unternehmen,” with Thomas Pfeiffer and Astrid Reichel, *Die Betriebswirtschaft*, 69 (5) 2009, 553-572.

“Kontrollrechte und Anreize in Supply Chains,” with Erik Hofmann and Thomas Pfeiffer, *Zeitschrift für betriebswirtschaftliche Forschung*, 2008, 1-29.

“Gestaltung des Übergangs von einer Fortschreibungs- zu einer kennzahlenbasierten Budgetierung – Eine Analyse anhand des Hochschulbereichs,” with Thomas Bruns and Thomas Schoder, *Zeitschrift für Betriebswirtschaft*, 2007, 131-155.

“Periodisierung von Erfolgskomponenten zur Steuerung langfristiger Aufträge – Completed-Contract-Methode versus Percentage-of-Completion-Methode,” with Martin Arnegger, *Zeitschrift für Betriebswirtschaft*, 77 (2) 2007, 115–139.

“Unternehmenspublizität und Eigenkapitalkosten,” *Zeitschrift für betriebswirtschaftliche Forschung*, 2006, 109-146.

“Verfügungsrechte und spezifische Investitionen: Steuerung über Budgets oder Verrechnungspreise?,” with Thomas Pfeiffer, *Zeitschrift für betriebswirtschaftliche Forschung*, 58 (1) 2006, 426-454.

“Gestaltung von Erfolgsrechnungen zur Steuerung langfristiger Projekte,” *Zeitschrift für betriebswirtschaftliche Forschung*, 57 (8) 2005, 689-716.

“Bilanzielle Darstellungsspielräume und langfristige Anreize, *Zeitschrift für betriebswirtschaftliche Forschung*,” 2004, 137-171.

“Controlling durch Kombination von Koordinationsinstrumenten – Zur Verbindung von Anreiz- mit Budgetierungssystemen,” with Carsten Homburg, *Zeitschrift für Betriebswirtschaft*, 74 (6) 2004, 563-583.

“Investitionsbudgetierung und Anreizprobleme: Ist der Groves-Mechanismus nur third-best?,” with Thomas Pfeiffer, *Zeitschrift für Betriebswirtschaft*, 73 (6) 2003, 559-582.

“Relative Performancebewertung in regulierten und nicht-regulierten Märkten,” *Zeitschrift für betriebswirtschaftliche Forschung*, 2002, 57-91.

“Gestaltung von Erfolgsrechnungen zur Steuerung von Verantwortungsbereichen,“ *Zeitschrift für Betriebswirtschaft*, 72 (11) 2002, 1177-1205.

“Investitionssteuerung über Budgets oder Verrechnungspreise?,“ *Zeitschrift für Betriebswirtschaft*, 72 (5) 2002, 529-556.

“Interdependente Preis- und Beschaffungspolitik in Logistiksystemen,“ *Zeitschrift für Betriebswirtschaft* 68 (7) 1998, 745-764.

“Planung der Investitions- und Beschaffungspolitik für JIT-Systeme,“ *Zeitschrift für Planung* 8 (2) 1997, 127-148.

“Abstimmung von Produktions- und Transportlosgrößen zwischen Zulieferer und Produzent,“ *OR Spektrum* 16 (1) 1994, 9-20.

C. Books (selection)

Cost Accounting – A decision-oriented introduction, with Gunther Friedl, Burkhard Pedell, and Peter Schäfer, World Scientific Publishing, Singapore, 2022.

Systeme der Kosten- und Erlösrechnung, with Marcell Schweitzer, Hans-Ulrich Küpper, Gunther Friedl, and Burkhard Pedell, Vahlen, München, 11th edition, 2016.

Controlling, with Hans-Ulrich Küpper, Gunther Friedl, Yvette Hofmann and Burkhard Pedell, Schäffer-Poeschel, Stuttgart, 6th edition, 2013.

Kostenrechnung, with Gunther Friedl and Burkhard Pedell, Vahlen, Munich, 2010; 2nd edition 2013; 3rd edition 2017; 4th edition 2022.

Anreizorientierte Controllingsysteme – Budgetierungs-, Ziel- und Verrechnungspreissysteme, Schäffer-Poeschel, Stuttgart 2001.

Interdependente Losgrößenplanung in Logistiksystemen - Koordination zwischen Zulieferer, Transporteur und Produzent, Metzler&Poeschel, Stuttgart 1995.

D. Working papers (selection)

Timeliness, Accuracy, and Relevance in Dynamic Incentive Contracts, with Peter O. Christensen, Gerald A. Feltham, and Florin Sabac, University of Southern Denmark, University of British Columbia, LMU, and University of Alberta, 2021.

The Role of Public Information in Capital Markets with Investor Anonymity, with Ryan Ball and Andreas Löffler, University Michigan, LMU, and FU Berlin, 2021.

Dynamic Bonus Pools, with Jörg Budde, University of Bonn and LMU, 2021.

Estimating the Sensitivity of CEO Pay to Accounting-based Performance: Gross versus Net Measures, with Dirk Black, Shane Dikolli, and Thomas Pfeiffer, University of Nebraska at Lincoln, University of Virginia, LMU, Vienna University, 2021.

Peer-Group Composition, Peer-Performance Aggregation, and Detecting Relative Performance Evaluation, with Dirk Black and Shane Dikolli, Dartmouth College, Duke University, and LMU, 2014.

The Effect of Management Control Elements on Coordination, with Sara Bormann and Jan Bouwens, Goethe University, University of Amsterdam, and LMU, 2018.

Understanding the Cost Structure of a Firm: Balancing Activities and Achieving Economies of Scope, with Sara Bormann and Jan Bouwens, Goethe University, University of Amsterdam, and LMU, 2018.

Religion and Ownership, with Nina Schwaiger and Laurence van Lent, LMU and Frankfurt School of Finance & Management, 2019.

Transparency in Hierarchies, with Raffi Indjejikian, University of Michigan and LMU, 2021.

Strike the right tone: Financial analysts' tone to acquire information in earnings conference calls, with Julia Haag, Susanne Klausning, and Nina Schwaiger, LMU Munich 2020.

To share or not to share? Financial analysts' questioning in conference calls, with Julia Haag, Alexander Paulus, Nina Schwaiger, and Thorsten Sellhorn, LMU Munich 2021.

Do Financial Analysts Smell the Danger? Using Analyst Questions to Infer Internal Control Weaknesses, with Sebastian Kuhn and Nina Schwaiger, LMU Munich 2021.

The effect of career concerns on team assignment, with Konstantin Flassak, LMU Munich 2021.

Working from home and management controls, with Konstantin Flassak, Julia Haag, Christopher Lechner, Nina Schwaiger, and Rafael Zacherl, LMU Munich 2021.

Transparency and biases in subjective performance evaluation, with Jan Bouwens and Christopher Lechner, University of Amsterdam and LMU, 2021.

PROFESSIONAL MEMBERSHIPS AND ACTIVITIES

Editorial Related Activities

Department Editor, <u>Journal of Business Economics</u>	1/17 – Present
Associate Editor, <u>European Accounting Review</u>	1/12 – 12/15
	1/20 – Present
Editor, <u>Journal of Management Accounting Research</u>	1/16 – 12/18
Editor, <u>Die Betriebswirtschaft</u>	9/08 – 12/16
Editorial Board, <u>European Accounting Review</u>	1/16 – 12/19
Editorial Board, <u>Management Accounting Research</u>	1/15 – Present
Editorial Board, <u>Journal of Management Accounting Research</u>	1/13 – 12/15
	1/19 – Present
Editorial Board, <u>Contemporary Accounting Research</u>	5/10 – 5/13

Editorial Board, <u>Springer-Lecture Notes in Economics and Mathematical Systems</u>	5/19 – Present
Editorial Board, <u>Die Betriebswirtschaft</u>	5/09 – Present
Editorial Board, <u>Business Research</u>	2/08 – 8/08
Ad hoc Editor, <u>Management Accounting Research</u>	8/07 – 12/20

European Accounting Association, 2000 – Present.
Scientific Committee; 2011-2013, 2019, 2020, 2021

American Accounting Association, 2005 – Present.
Best Paper Award Committee, Managerial Accounting Section; 2011, 2017.
Director, Managerial Accounting Section midyear meeting; 2015 – 2016.
Grant Thornton Doctoral Dissertation Awards for Innovation in Accounting Education Committee,
2015 – 2016.
MAS publications committee, 2018 – 2019.

VHB – German Academic Association for Business Research, 1997 – Present.
Best Textbook Award Committee, 2012 – 2015.
Scientific Committee; 2011.
Jourqual Committee, 2012 – 2016.

GEABA – German Economic Association of Business Administration
Cash auditor, 2006 – 2018.

GOR – Gesellschaft für Operations Research, 1993 – 2017.
Advisory Committee; 2010 – 2015.
Scientific Committee; 2003, 2005.

ACADEMIC PRESENTATIONS

University of Southampton	2020
Humboldt University Berlin	2020
University of Salzburg	2019
University of Amsterdam	2019
University of Zurich	2018
University of Vienna	2017
University of Münster	2017
University of Amsterdam	2017
University of Bocconi	2016
University of Lancaster	2016
HEC Paris	2016
University of Graz	2015
Ca' Foscari University of Venice	2015
University of Waterloo	2014
University of Michigan	2013

Free University of Berlin	2013
Free University of Bozen	2012, 2021
IESE Business School	2010, 2012
Stockholm School of Economics	2010
Ohio State University	2009
University of Tilburg	2005, 2009, 2012
Ludwig-Maximilians University Munich	1999, 2000, 2009
Eberhard Karls University Tübingen	2003, 2005, 2006, 2012
University of Hannover	2000, 2004, 2011
University of St. Gallen	2009
SESARC	2008
University of British Columbia	1999, 2001, 2005
University of Zürich	2006
University of Mannheim	2005
Technical University Darmstadt	2003
University of Regensburg	2002
University of Magdeburg	2001
University of Innsbruck	2000
University of Eichstätt	2000
CRC Conference	2019
Scandinavian Accounting Research Conference	2019
CFE&A Toronto	2016
EAA Annual Conference	2000, 2002, 2009, 2010, 2012, 2013
IASM Workshop Accounting and Economics	2002, 2004, 2006, 2010, 2012, 2014, 2018
Accounting Research Workshop	2005, 2007, 2009, 2011, 2015, 2017, 2019
AAA Management Accounting Section Conference	2001, 2006, 2007, 2008, 2010, 2012, 2013, 2017, 2020
AAA Annual Conference	2009, 2011, 2013
Contemporary Accounting Research Conference	2005
VfS Accounting Conference	2002, 2004, 2006, 2008, 2010, 2012, 2020
GEABA Annual Conference	2003, 2005, 2006, 2008, 2009, 2010, 2012
VHB Annual Conference	2000, 2004, 2007
VHB Accounting Section	2001, 2009
Munich Finance Day	2014, 2019
Workshop Performance Measurement and Management Control	2001
VHB Operations Research Section	2001, 2008
Erich-Gutenberg-Arbeitskreis	2005
GOR Annual Conference	1993, 1995, 2003, 2005
EURO Annual Conference	1998, 2001, 2009
GOR Workshop on Decision Theory	1999, 2000
EURO Workshop Hierarchical Organizational Planning	1999, 2000

AWARDS AND HONORS

Notable Contribution to the Management Accounting Literature Award ("Interrelated Performance Measures, Interactive Effort, and Incentive Weights," with Shane S. Dikolli and Susan S. Kulp)	2014
Outstanding Management Accounting Paper Award ("The Effect of Management Control Elements on Coordination," with Sara Bormann and Jan Bouwens)	2014
JMAR Best Paper Award ("Interrelated Performance Measures, Interactive Effort, and Incentive Weights," with Shane S. Dikolli and Susan S. Kulp)	2012
VHB Best Textbook Award ("Kostenrechnung," with Gunther Friedl and Burkhard Pedell)	2011
Bayerischer Habilitations-Förderpreis – Hans Zehetmair Preis	1997