

## CV ULRIKE STEFANI

### Prof. Dr. Ulrike Stefani

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### RESEARCH AND TEACHING INTERESTS

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Research	Auditing, Audit Market Regulation, Fair Value Accounting, Earnings Characteristics, Auditor Independence, Behavioral Accounting, Experimental Economics
Teaching	Managerial Accounting, Financial Accounting, Auditing, Experimental Methods

### ACADEMIC CAREER

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01/2008-present	University of Konstanz, Germany, Department of Economics, Full Professor of Accounting
2008	USI Università della Svizzera Italiana, Lugano, Switzerland, Facoltà di scienze economiche, Visiting Professor
2006	University of Fribourg, Switzerland, Faculty of Economics and Social Sciences, Department of Business Administration, Lecturer
05/2001-12/2007	University of Zurich, Switzerland, Institute of Accounting and Auditing, Senior Research Assistant
09/1999-04/2001	University of Zurich, Switzerland, Institute of Accounting and Auditing, Research Assistant
01/1995-09/1999	Goethe-University Frankfurt a. M., Germany, Faculty of Economics and Business Administration, Chair of Controlling, Research Assistant
10/1994	Eberhard-Karls-University of Tübingen, Germany, Diploma in Business Administration

## TEACHING AT OTHER INSTITUTIONS

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03/2004-10/2006	Lecturer in the master's program "Executive Master of Controlling" at the SIB (Schweizerisches Institut für Betriebsökonomie), the Institute for Research and Continuing Education at the University of Applied Sciences in Business Administration, Zurich (HWZ)
11/2001-12/2007	Lecturer in the master's program "Principles in Banking" at the AKAD Akademikergesellschaft für Erwachsenenfortbildung, Zurich
09/2001-12/2007	Lecturer in the program „Expertin/Experte in Rechnungslegung und Controlling“ (Expert in Financial Accounting and Controlling; Swiss federal diploma examination) at the Controller Akademie AG, Zurich
06/2001-09/2003	Lecturer in the program „Betriebsökonomie FH“ (Business Administration, University of Applied Sciences) at the AKAD Akademikergesellschaft für Erwachsenenfortbildung, Zurich

## SELECTED AWARDS, HONORS AND RESEARCH GRANTS

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2016	Research grant of the Committee on Research (AFF), University of Konstanz, Germany, research project "The effects of the mandatory audit firm rotation and a centralized matching on the quality of audited financial statements, independence, and audit market concentration: Experimental evidence"
2013	25 <sup>th</sup> Asian Pacific Conference on International Accounting Issues, Vernon Zimmerman Best Paper Award (Bleibtreu, C.; Stefani, U. (2012): The effects of mandatory auditor rotation on low balling behavior and auditor independence, Working Paper)
2013	Annual Conference 2013 of the Accounting Section of the German Academic Association for Business Research (AS-VHB) and the International Association for Accounting Education & Research (IAAER), Conference Best Paper Award (Lachmann, M.; Stefani, U.; Wöhrmann, A. (2012): Fair value accounting for liabilities: Presentation format of credit risk changes and individual information processing)
2009-2010	Research grant of the Committee on Research (AFF), University of Konstanz, Germany, research project "Audit fees, consulting services, and earnings management – An empirical study"
2003-2005	Research grant of the Swiss National Science Foundation, Switzerland, research project "Transfer prices and specific investments – A laboratory experiment"
2002-2005	Research grant of the Swiss National Science Foundation, Switzerland, research project "Strategic errors and audit quality – An experimental investigation"
2003	Funding from KPMG Financial Services Zurich, Switzerland, of a joint case-study seminar with the University of Zurich, Switzerland
2001-2003	Research grant of the University of Zurich, Switzerland, research project "The auditor as an information intermediary – Theory and empiricism in audit market regulation"

2002                      Research grant of the Richard-Büchner-Stiftung, Zurich, Switzerland, research project “Experimental test of an analytical model of auditor independence”

#### MEMBERSHIP IN ACADEMIC ORGANIZATIONS

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American Accounting Association  
Verband der Hochschullehrer für Betriebswirtschaft e.V. (VHB; German Academic Association for Business Research)  
Verein für Socialpolitik  
Schmalenbach-Gesellschaft für Betriebswirtschaft e.V.  
German Economic Association of Business Administration e.V. (GEABA)  
European Auditing Research Network  
Gesellschaft für experimentelle Wirtschaftsforschung e.V.  
Wissenschaftliche Kommission Rechnungswesen im Verband der Hochschullehrer für Betriebswirtschaft e.V. (Accounting Section of the German Academic Association for Business Research (AS-VHB))  
Ausschuss Unternehmensrechnung im Verein für Socialpolitik (Research Committee “Accounting” of the Verein für Socialpolitik)  
Ausschuss Unternehmenstheorie und -politik im Verein für Socialpolitik (Research Committee “Theory of the Firm” of the Verein für Socialpolitik)

#### EDITORIAL BOARD MEMBERSHIP

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Guest Editor of the DBW Special Issue “Experimental Research on Governance, Risk, Compliance, and Taxation”  
Editorial Board (Accounting) of the Journal Business Research (BuR)

#### REVIEWER

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Business Research (BuR)  
Die Betriebswirtschaft (DBW)  
Die Unternehmung  
European Accounting Review  
International Journal of Economic Sciences and Applied Research  
Journal für Betriebswirtschaft  
Journal of Management Control  
Labour Economics  
Management Review Quarterly  
Marketing Review St. Gallen

Perspektiven der Wirtschaftspolitik  
Review of Managerial Science  
Scandinavian Journal of Economics  
Schmalenbach Business Review (sbr)  
Schmalenbachs Zeitschrift für betriebswirtschaftliche Forschung (ZfbF)  
Zeitschrift für Betriebswirtschaft (ZfB)

## SELECTED PUBLICATIONS

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### Monographs

Stefani, U. (2002): Abschlussprüfung, Unabhängigkeit und strategische Interdependenzen. Eine ökonomische Analyse aktueller Reformen zur Steigerung der Prüfungsqualität, dissertation, Department of Economics and Business Administration, Goethe-University Frankfurt a. M., 2000, in: Jost, P.-J. (Ed.): *Moderne Betriebswirtschaftslehre. Schriften zur ökonomischen Analyse der Unternehmung*, Schäffer-Poeschel, Stuttgart [in German].

### Selected Articles in Refereed Journals

Lachmann, Maik, Ulrike Stefani, Arnt Wöhrmann (2015): Fair value accounting for liabilities: Presentation format of credit risk changes and individual information processing, in: *Accounting, Organizations and Society*, Vol. 41, No. 1: 21-38.

Bleibtreu, Christopher, Ulrike Stefani (2012): Auditing, consulting, and audit market concentration, in: *Zeitschrift für Betriebswirtschaft*, Vol. 82, Special Issue 5: 41-70 [in German].

Stefani, Ulrike (2008): Discussion of “Bonus and malus in principal agent relations with fixed pay and real effort”, in: *Schmalenbach Business Review*, Vol. 60, July: 304-318.

Stefani, Ulrike (2008): Verhaltensorientiertes Controlling: Ergebnisse wirtschaftswissenschaftlicher Laborexperimente, in: *Zeitschrift für Controlling & Management*, Vol. 52, Special Issue 1 „Controlling und Verhalten“: 12-17 [in German].

Fischbacher, Urs, Ulrike Stefani (2007): Strategic errors and audit quality – An experimental investigation, in: *The Accounting Review*, Vol. 82, No. 3: 679-704.

Stefani, Ulrike (2006): Anbieterkonzentration bei Prüfungsmandaten börsennotierter Schweizer Aktiengesellschaften, in: *Die Betriebswirtschaft*, Vol. 66, No. 2: 121-145 [in German].

Fischbacher, Urs, Ulrike Stefani (2005): Quantal Response Equilibrium am Beispiel der strategischen Interaktion zwischen Manager und Prüfer. Theorie und experimentelle Evidenz, in: *Zeitschrift für Betriebswirtschaft*, Vol. 75, No. 4: 325-355 [in German].

Stefani, Ulrike, Günther Gabor (2004): Externe Qualitätskontrollen in schweizerischen Revisionsgesellschaften – Regulierung von aussen oder Selbstregulierung?, in: *Die Unternehmung*, Vol. 58, No. 2: 157-175 [in German].

Stefani, Ulrike (2003): Spiele zu Dritt, oder: Fördern die Neuregelungen des Sarbanes-Oxley-Act die Unabhängigkeit des Abschlussprüfers?, in: *Die Unternehmung*, Vol. 57, No. 6: 471-496 [in German].

Pfaff, Dieter, Ulrike Stefani (2003): Wertorientierte Unternehmensführung, Residualgewinne und Anreizprobleme, in: *Zeitschrift für betriebswirtschaftliche Forschung*, Vol. 55, Special Issue 50/3 „Marktwertorientierte Unternehmensführung – Anreiz- und Kommunikationsaspekte“: 51-76 [in German].

### **Working Papers**

Lebert, Sebastian, Ulf Mohrmann, Ulrike Stefani (2015): Benford's law and earnings quality: Are earnings characteristics associated with deviations from the Benford distribution?

Heß, Benjamin, Ulf Mohrmann, Ulrike Stefani (2014): Audit market regulation and earnings characteristics: Cross-country evidence on the role of the audit market structure ([http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=2434444](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2434444)).

Mohrmann, Ulf, Jan Riepe, Ulrike Stefani (2013): Fool's gold or value for money? The link between abnormal audit fees, audit firm size, fair value disclosures, and market valuation (former title: Are extensive audits "good news"? Market perceptions of abnormal audit fees and fair value disclosures, [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=2255486](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2255486)).

Bleibtreu, Christopher, Ulrike Stefani (2012): The interdependence between the structure of the audit market and the quality of audited financial statements: The case of non-audit services ([http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=2614860](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2614860)).

Bleibtreu, Christopher, Ulrike Stefani (2013): The effects of mandatory audit firm rotation on low balling behavior and auditor independence ([http://kops.ub.uni-konstanz.de/bitstream/handle/urn:nbn:de:bsz:352-248304/Bleibtreu\\_248304.pdf?sequence=2](http://kops.ub.uni-konstanz.de/bitstream/handle/urn:nbn:de:bsz:352-248304/Bleibtreu_248304.pdf?sequence=2)).

Heß, Benjamin, Ulrike Stefani (2012): Audit market regulation and supplier concentration around the world: Empirical evidence ([http://www.uni-konstanz.de/FuF/wiwi/workingpaperseries/WP\\_Hess-Stefani\\_33-12.pdf](http://www.uni-konstanz.de/FuF/wiwi/workingpaperseries/WP_Hess-Stefani_33-12.pdf)).

Fischbacher, Urs, Nadja Kairies, Ulrike Stefani (2012): Equal sharing, accountability, and productivity: An experiment on distributive fairness in complex team production processes.