

Nina Schwaiger



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Married, 1 child (* 2021)

Parental leaves: 12/2021 – 05/2022 (100%), 06/2022 – 07/2022 (50%),
08/2022 – 03/2024 (25%)

Employment

10/2018 – today	Postdoctoral researcher , LMU Munich School of Management, Chair: Prof. Dr. Christian Hofmann, Institute for Accounting & Control
10/2013 – 09/2018	Research assistant and doctoral student , LMU Munich School of Management, Chair: Prof. Dr. Christian Hofmann, Institute for Accounting & Control

Education

10/2013 – 09/2018	PhD in Business Administration , LMU Munich School of Management, Thesis: Essays on Norms, Corporate Governance, and Firm Behavior, Supervisor: Prof. Dr. Christian Hofmann, Grade: summa cum laude
10/2013 – 03/2016	Master of Business Research in Business Administration , LMU Munich, Majors in Accounting and Finance, Grade: 1.1
10/2012 – 09/2013	Master of Science in Business Administration , LMU Munich, Majors in Accounting and Finance, Interim Grade: 1.1
10/2009 – 09/2012	Bachelor of Science in Business Administration , LMU Munich, Majors in Accounting and Finance, Grade: 1.53
09/2001-09/2009	Abitur (university-entrance diploma/A-levels) at Rhabanus-Maurus-Gymnasium St. Ottilien, Grade: 1.9

Research Interests

Empirical research in target setting, performance evaluation, management control, and corporate disclosure (archival studies, field studies, surveys, textual analysis)

Journal Publications

Bouwens, J., Hofmann, C., and Schwaiger, N. (2023). Target setting in hierarchies: the role of middle managers. *Journal of Accounting Research* (forthcoming).

Ho, H., Hofmann, C., and Schwaiger, N. (2023). The Covid-19 pandemic and management controls. *Accounting and Business Research* 53(5): 583-607.

Flassak, K., Haag, J., Hofmann, C., Lechner, C., Schwaiger, N., and Zacherl, R. (2023). Working from home and management controls. *Journal of Business Economics* 93: 193–228.

Flassak, K., Haag, J., Hofmann, C., Lechner, C., Schwaiger, N., and Zacherl, R. (2022). COVID-19 und Steuerungssysteme: Wie steuern Unternehmen ihre Beschäftigten im Homeoffice? *Controlling – Zeitschrift für erfolgsorientierte Unternehmenssteuerung* 34(2): 39-47.

Hofmann, C., and Schwaiger, N. (2020). Religion, Crime, and Financial Reporting. *Journal of Business Economics* 90(5): 879-916.

Bormann, S., Claassen, D.B., Hofmann, C., and Schwaiger, N. (2020). Conservative Traits and Managerial Forecasting Style. *Journal of Business Economics* 90(3): 335–368.

Schwaiger, N., Viehweger, M., and Zacherl, R. (2020). Kommunikation von Vergütungssystemen: Wo Informationen fehlen, wachsen Gerüchte. *Controlling – Zeitschrift für erfolgsorientierte Unternehmenssteuerung* 32(3): 39-41.

Claassen, D.B., Hofmann, C., und Schwaiger, N. (2015). Kostentreiberanalyse am Beispiel der Deutschen Lufthansa AG. *Wirtschaftswissenschaftliches Studium (WiSt)* 44(1): 53-56.

Working Papers

“The learning effects of targets”, with Jan Bouwens (University of Amsterdam) and Christian Hofmann (LMU Munich)

“Playing it safe: Relative Performance Evaluation and Peer Imitation”, with Steffen Burkert

“Management Control in Hierarchies”, with Konstantin Flassak (LMU Munich), Christian Hofmann (LMU Munich), and Melissa Martin (University of Illinois Chicago)

“Religion and ownership”, with Christian Hofmann (LMU Munich) and Laurence van Lent (Frankfurt School of Finance and Management)

“Local religiousness and labor decisions: How religious social norms shape corporate labor investment behavior”, with Susanne Klausning (London School of Economics and Political Science) (Reject and resubmit at *European Accounting Review*, 2nd round)

“Religious norms and the tone of annual reports”

“Strike the right tone: Financial analysts’ tone to acquire information in earnings conference calls”, with Julia Haag (Robert Bosch GmbH), Christian Hofmann (LMU Munich), and Susanne Klausning (London School of Economics and Political Science)

“To Share or not to Share? Financial Analysts’ Questioning in Conference Calls”, with Julia Haag (Robert Bosch GmbH), Christian Hofmann (LMU Munich), Alexander Paulus (LMU Munich), and Thorsten Sellhorn (LMU Munich)

“Using Earnings Conference Call Discussions to Assess Internal Control Quality”, with Christian Hofmann (LMU Munich) and Sebastian Kuhn (LMU Munich)

“Real Effects of Pay Ratio Disclosure Regulation: Evidence from France”, with Christian Hofmann (LMU Munich) and Victor Schauer (LMU Munich)

Work in Progress

Management controls and teamwork, with Konstantin Flassak (LMU Munich), Christian Hofmann (LMU Munich), Anja Schöttner (HU Berlin), and Harvey Upton (HU Berlin)

Segment disclosure regulation and organizational structures, with Christian Hofmann (LMU Munich) and Victor Schauer (LMU Munich)

Sustainability disclosure regulation and voluntary disclosure, with Hoa Ho (LMU Munich) and Katharina Weiß (LMU Munich)

Sustainability disclosure regulation and organizational design, with Hoa Ho (LMU Munich), Christian Hofmann (LMU Munich), Anna Kölle (LMU Munich), and Katharina Weiß (LMU Munich)

Internal control quality and audit staffing, with Christian Hofmann (LMU Munich), Sebastian Kuhn (LMU Munich), and Jeroen van Raak (University of Amsterdam)

Summer Schools & Doctoral Workshops

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| July/2015 | 5th Doctoral Summer Program in Accounting Research , with Prof. Daniel Collins (The University of Iowa), Prof. Martin Glaum (WHU-Otto Beisheim School of Management), Prof. Igor Goncharov (Lancaster University Management School), Prof. Laurence van Lent (Tilburg University), Prof. Garen Markarian (WHU-Otto Beisheim School of Management), Dr. Maximilian Müller (WHU-Otto Beisheim School of Management), Prof. Edward Riedl (Boston University), Dr. Harm Schütt (LMU Munich), and Prof. Thorsten Sellhorn (LMU Munich), Munich, Germany |
| June/2015 | XI. Summer School on Accounting on the topic “Accounting Theory”, with Prof. John Christensen (Department of Business and Economics, University of Southern Denmark), Munich, Germany |
| July/2014 | X. Summer School on Accounting on the topic “Economic Analysis of Financial Ratios”, with Prof. Stefan Reichelstein (Stanford Graduate School of Business), Vienna, Austria |

July/2013 **IX. Summer School on Accounting** on the topic
“Perspectives on Financial Decision Making”, with Prof.
Steven Huddart (Penn State University), Bern,
Switzerland

Conference & Seminar Presentations

“Target setting in hierarchies: the role of middle managers”

August/2021	Swiss Winter Accounting Conference 2021, Adelboden, Switzerland
March/2021	18 th Annual Conference for Management Accounting Research (ACMAR)
January/2021	2021 Management Accounting Section Midyear Meeting
December/2020	12 th Conference on New Directions in Management Accounting

“The learning effects of targets”

May/2018	VHB Jahrestagung 2018, Magdeburg, Germany
February/2018	Swiss Winter Accounting Conference 2018, Grindelwald, Switzerland
January/2018	2018 Management Accounting Section Midyear Meeting, Scottsdale, US
August/2017	2017 American Accounting Association Annual Meeting, San Diego, US
March/2017	14 th Annual Conference for Management Accounting Research (ACMAR), Vallendar, Germany

“Playing it safe: Relative Performance Evaluation and Peer Imitation”

January/2022	2022 Management Accounting Section Midyear Meeting
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“Religion and ownership”

November/2018	Wirtschaftswissenschaftliches Forschungsseminar, Universität Salzburg, Salzburg, Austria
March/2018	Colloquium on Personnel Economics 2018, Munich, Germany
February/2018	Annual Accounting Conference 2018, Berlin, Germany

September/2017 Research Seminar in Management & Accounting,
Frankfurt School of Finance & Management, Frankfurt,
Germany

May/2017 40th Annual Congress of the European Accounting
Association, Valencia, Spain

“Local religiousness and labor decisions: How religious social norms shape corporate labor investment behavior”

March/2019 16th Annual Conference for Management Accounting
Research (ACMAR), Vallendar, Germany

January/2019 2019 American Accounting Association Management
Accounting Section Midyear Meeting, Fort Lauderdale,
US

“Religious norms and the tone of annual reports”

June/2019 42nd Annual Congress of the European Accounting
Association, Paphos, Cyprus

“Strike the right tone: Financial analysts’ tone to acquire information in earnings conference calls”

October/2020 2020 TRR 266 Annual Conference

January/2020 2020 Management Accounting Section Midyear
Meeting, Houston, US

April/2015 Participation at the 38th Annual Congress of the
European Accounting Association, Glasgow, UK

May/2014 Participation at the 37th Annual Congress of the
European Accounting Association, Tallinn, Estonia

Research Activities

Principal investigator of the Collaborative Research within the [SFB/Transregio 266 Accounting for Transparency](#)

Research grant from LMU Management Alumni (€90,000)

Research grant from the *Foundation for Auditing Research (FAR)*, [2019B01 - Internal control quality and audit quality](#) (€250,000)

Research Visits

October/2019	University of Amsterdam, Amsterdam, Netherlands
February/2018	Frankfurt School of Finance and Management, Frankfurt, Germany
November/2016	University of Amsterdam, Amsterdam, Netherlands

Teaching Experience

Master of Science in Betriebswirtschaftslehre, LMU Munich:

- Accounting Theory (Lecture)
- Performance Measurement and Incentive Systems (Tutorial)
- Supervision of Project Courses in collaboration with e.g., Airbus Defence and Space GmbH Munich
- Supervision of Master theses

Bachelor of Science in Betriebswirtschaftslehre, LMU Munich:

- Unternehmensrechnung (Lecture)
- Wertorientierte Unternehmensführung (Lecture and Tutorial)
- Data Analytics (Seminar)
- Business Game in Management Accounting Research (Seminar)
- Spreadsheet Accounting (Seminar)
- Controlling mit SAP (Seminar)
- Supervision of Bachelor theses

European Triple Master Degree, LMU Munich, EM Lyon, Lancaster University:

- Management Accounting (Lecture and Tutorial)
- Supervision of Master theses

Master of Arts in Management von Sozial- und Gesundheitsbetrieben, Katholische Stiftungshochschule München:

- Controlling (Lecture and Tutorial)

Professional Memberships & Activities

European Accounting Association, 2014 – Present

American Accounting Association, 2017 – Present

Research and administrative assistant of the Editor *Die Betriebswirtschaft*, 06/2014 – 08/2016

Reviewer at the *American Accounting Association* Annual Meeting and the *Management Accounting Section* Midyear Meeting

Reviewer at the *European Accounting Association* Conference

Ad-hoc reviewer for the *Journal of Business Economics*

Ad-hoc reviewer for the *European Accounting Review*

Representative of the junior faculty at LMU Munich School of Management

Representative of the junior staff in the SFB/Transregio 266 *Accounting for Transparency*

Scholarships & Awards

Female Young Researcher Grant from the <i>German Research Foundation</i> within the SFB/Transregio 266 <i>Accounting for Transparency</i>	2019/2020
LMU Management Alumni Dissertation Award	2018
Junior Management Science (JUMS) Best Reviewer Award	2018
Deutschlandstipendium	2011/2012

Ulma Schwaiger

Munich, September 2023