

# Victor Wagner

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## Academic Positions

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LMU Munich School of Management, Germany since 2020  
Accounting for Transparency  
Research and Teaching Assistant

The New Institute, Hamburg, Germany 2023  
Think Tank for research on the socio-economic transformation  
Visiting Fellow

## Education

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PhD in Accounting, Ludwig-Maximilians-Universität München since 2020

- *Advisors:* Thorsten Sellhorn and Deborah Schanz
- *Topic:* Sustainability reporting regulation and practices

Visiting Scholar, The University of Chicago Booth School of Business 2024-2025  
Visiting Scholar, University of Amsterdam Business School 2024  
Master of Business Research, LMU Munich 2019-2023  
Bachelor in Business Administration, DHBW Ravensburg (Top 10%) 2015-2018

## Research

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### *Working Papers*

Climate Disclosure in Financial Statements (with Maximilian A. Müller, Gaizka Ormazabal, and Thorsten Sellhorn). [SSRN](#)

Targeting Transparency: Early Evidence on Mandatory Adoption European Sustainability Reporting Standards (with Charlotte Donau, Katharina Hombach, Inga Meringdal, Maximilian A. Müller, and Thorsten Sellhorn).

Aligning the Stars for the Global Baseline: The Problems, Policies and Politics of Creating the ISSB (with Christoph Pelger, Thorsten Sellhorn, and Katharina Weiß).

### *Work in Progress*

ESG Disclosure Processing Costs (solo-authored).

New Kids on the Block: How a Non-Traditional Auditing Firm Enters Sustainability Assurance (with Cathrin Hausmann).

In-silico Materiality Analysis (with Andreas Oberhauser and Thorsten Sellhorn).

Tracking Corporate Sustainability in Europe with Machine Learning (with Stefan Feuerriegel, Kerstin Forster, Lucas Keil, Maximilian A. Müller, and Thorsten Sellhorn).

### **Book Chapters**

The Forces that Shape Mandatory ESG Reporting (with Thorsten Sellhorn), in: Research Handbook on Environmental, Social and Corporate Governance (ed.: T. Kuntz), pp. 269–292, [Edward Elgar](#), 2024.

The Path to the First IFRS Sustainability Disclosure Standards (with Christoph Pelger, Thorsten Sellhorn and Katharina Weiß), in: Research Handbook on Sustainability Reporting (ed.: G. Aras et al.), pp. 109–126, [Edward Elgar](#), 2024.

ESG-Berichterstattung - Konzept, ökonomischer Hintergrund und Entwicklung [*ESG-Reporting: Concept, economic background and current developments*] (with Thorsten Sellhorn), in: Praxishandbuch ESG (ed.: K. Andrejewski et al.), pp. XX-XX, [Fachmedien Recht und Wirtschaft](#), 2023.

### **Professional Journals**

Standards für die Nachhaltigkeitsberichterstattung im Vergleich [*Comparing the sustainability reporting standards of ESRS, IFRS and GRI*] (with Thorsten Sellhorn, Maximilian A. Müller and Katharina Hombach), *Die Wirtschaftsprüfung*, Issue 13, pp. 735-744, 2023.

Gap-Assessment zur Klimaberichterstattung am deutschen Kapitalmarkt [*Assessing the gap of German listed firms with upcoming sustainability reporting standards*] (with Thorsten Sellhorn, Maximilian A. Müller, Katharina Hombach, Charlotte Donau and Inga Meringdal), *Der Betrieb*, Issue 9, pp. 465-472, 2023.

Erstanwendung der EU-Taxonomie – Eine empirische Analyse deutscher Unternehmen [*First-time application of the EU Taxonomy for German listed firms*] (with Thorsten Sellhorn and Ann-Kristin Großkopf), *KoR*, Issue 6, pp. 251-258, 2022.

Das International Sustainability Standards Board und globale Standards für Nachhaltigkeitsberichterstattung [*Global standards for sustainability reporting and the ISSB*] (with Thorsten Sellhorn), *Der Betrieb*, Issue 1, pp. 1-9, 2022.

Globale Standards für Nachhaltigkeitsberichterstattung – Eine kritische Analyse des Vorstoßes der IFRS-Stiftung [*A critical assessment of the comment letters to the IFRS Foundation's Consultation Paper on Sustainability Reporting*] (with Thorsten Sellhorn, Ann-Kristin Großkopf and Katharina Weiß), *Der Betrieb*, Issue 30, pp. 1620-1629, 2021.

## Presentations

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(Presentation: P, Presentation by Co-Author: Co, Discussion: D, Attendance Only: A, \*: scheduled)

- 2025** Schulich School of Business, York University (Toronto, Canada – P)\*
- 2024** 11th CSEAR Emerging Scholars Colloquium (St. Andrews, Scotland – P)  
14th Interdisciplinary Perspectives on Accounting Conference (London, UK – P)  
University of St. Gallen (Switzerland – Co)  
University of Bristol (UK – Co)  
SWAC Summer Edition 2024 (St. Gallen, Switzerland – Co)  
Université de Neuchâtel (Switzerland – Co)  
Aalto University, Helsinki School of Economics (Finland – Co)  
Munich Finance Day (Germany – Co)  
46th EAA Annual Congress (Bucharest, Romania – P, D)  
40th EAA Doctoral Colloquium (Bucharest, Romania – P)  
Charles III University of Madrid (Spain – Co)  
AOS Workshop on Grand Challenges (Stockholm, Sweden – P)  
University of Amsterdam (The Netherlands – P)
- 2023** Audencia Business School (Nantes, France – P)  
Pellens+4 Research Seminar (Bochum, Germany – P)  
45th EAA Annual Congress (Helsinki, Finland – A)
- 2022** Pellens+4 Research Seminar (Bochum, Germany – A)  
44th EAA Annual Congress (Bergen, Norway – A)

## Media Coverage

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- Interview on the role of transition risks and corporate financial reporting ([how-green-works.de](https://www.how-green-works.de), Sep 2024)
- Interview on the role of transparency in transition financing ([how-green-works.de](https://www.how-green-works.de), Sep 2024)
- Interview on the role of sector-specific sustainability reporting standards ([how-green-works.de](https://www.how-green-works.de), Feb 2024)

## Memberships

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European Accounting Association (EAA)  
TRR 266 Accounting for Transparency  
Centre for Social and Environmental Research (CSEAR)  
Verband der Hochschullehrer für Betriebswirtschaft e.V. (VHB)

## Teaching Experience

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### LMU Munich School of Management

Introduction to Financial Accounting (BSc)	2020-2023
International Accounting (BSc)	2021, 2022, 2024
Seminar in Accounting, Auditing and Analysis (BSc)	2021, 2023, 2024

Python for Empirical Research in Accounting (MSc) 2023

*External*

Digital Coaching ESRS & CSRD kompakt, [GREEN.WORKS Academy](#) 2024

## Commitment to Open Science

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Co-founder and Chief Data Officer, [Sustainability Reporting Navigator](#) (SRN)

The SRN is an evolving platform that seeks to enable companies, users, and researchers of sustainability information to easily

- navigate and compare requirements across European Sustainability Reporting Standards (ESRS), IFRS Sustainability Disclosure Standards (IFRS SDS) and GRI Standards,
- access and benchmark companies' sustainability reporting practices,
- learn about stakeholders' preferences and new developments regarding corporate sustainability reporting, as well as
- download our data via [the API](#) or from our [GitHub repository](#).

## References

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Gaizka Ormazabal  
IESE Business School  
[gormazabal@iese.edu](mailto:gormazabal@iese.edu)

Maximilian A. Müller  
University of Cologne  
[maximilian.mueller@wiso.uni-koeln.de](mailto:maximilian.mueller@wiso.uni-koeln.de)

Katharina Hombach  
Goethe University Frankfurt  
[hombach@wiwi.uni-frankfurt.de](mailto:hombach@wiwi.uni-frankfurt.de)

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