

Victor Wagner

LMU Munich School of Management
Ludwigstr. 28, 80539 Munich, Germany
victor.wagner@lmu.de

Academic Positions

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

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

- *Advisor:* Prof. Dr. Thorsten Sellhorn
- *Topic:* Sustainability reporting regulation and practices

Visiting Scholar, University of Amsterdam 2024
Master of Business Research, LMU Munich 2019-2023
Bachelor in Business Administration, DHBW Ravensburg 2015-2018

Research

Working Papers

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

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).

Publication in Professional Journals and Book Chapters

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

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.), Edward Elgar. (forthcoming)

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

(* = scheduled)

- 2024 14th Interdisciplinary Perspectives on Accounting Conference* (Royal Holloway University of London, United Kingdom), 46th EAA Annual Congress* (Bucharest, Romania), AOS Workshop on Grand Challenges* (Stockholm, Sweden), University of Amsterdam (The Netherlands)
- 2023 Audencia Business School (Nantes, France), Pellens+4 Research Seminar (Bochum, Germany)

Media Coverage

- Interview on the role of sector-specific sustainability reporting standards ([how-green-works.de](https://www.how-green-works.de), Feb 2024)

Memberships

European Accounting Association (EAA)
TRR 266 Accounting for Transparency
Verband der Hochschullehrer für Betriebswirtschaft e.V. (VHB)

Research Grants

LMU PhD Mentoring Initiative (<i>EUR 1,600</i>)	2024
European Accounting Association International PhD Visit (<i>EUR 1,000</i>)	2024
TRR 266 Call for Smart Research Ideas (<i>EUR 5,000</i>)	2023
TRR 266 Travel Grant (<i>EUR 1,000</i>)	2023

Teaching Experience

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
Python for Empirical Research in Accounting (MSc)	2023

Commitment to Open Science

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

Thorsten Sellhorn
LMU Munich School of Management
sellhorn@lmu.de

Gaizka Ormazabal
IESE Business School
gormazabal@iese.edu

Maximilian A. Müller
University of Cologne
maximilian.mueller@wiso.uni-koeln.de

Katharina Hombach
Goethe University Frankfurt
hombach@wiwi.uni-frankfurt.de