Center for Accounting Research

Newsletter

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Visiting Scholar: Stefanie Pendl

This summer and fall, I visited the Wisconsin School of Business at the University of Wisconsin-Madison as a visiting scholar. I shared an office space with fellow PhD students, and I worked on my research projects and discussed research ideas with my colleagues. Their openness and curiosity inspired me a lot and I will never forget the great time we spent both on and off campus. The PhD research seminar I attended was incredibly helpful and gave me a different perspective on how to teach and pursue research. I am also very glad that Dan Lynch joined me on one of my projects.

In the Accounting Research Seminar, I presented a paper I was working on during my research stay (co-authored with CAR member Benedikt Sieghartsleitner) to faculty and PhD students of the Accounting Department, where I received valuable feedback. I am also very glad I got invited to the 6th Biennial Taxation Research Symposium in Austin, Texas, where I met many renowned tax researchers and discussed latest tax research. Madison's great hospitality made this stay truly memorable for which I am incredibly thankful for. It was certainly not my last visit to Madison!

To intensify the Graz-Wisconsin ties, we also invited Stacie Kelley (Associate Professor at UW-Madison) to visit Graz and present a paper at the DART Lunch Workshop at the end of November. Her paper „The Effect of Changes in State Tax Rates on State, Federal and Foreign Tax Planning: Is the Federal Government Bearing the Burden?" provides interesting insights into why we shouldn't focus (only) on total ETRs when measuring tax planning activities.

Visiting Scholar: Martin Klösch

From September 23rd to October 22nd, 2024, I had the privilege of visiting the Department of Accounting at the University of Melbourne after receiving the Visiting Award for High Potentials from the University of Graz. During my stay, I had productive meetings with faculty members, PhD students, and researchers whose expertise aligned with my interest in sustainability in accounting. Discussions with Professors Naomi Soderstrom, Stefan Schantl, and Brad Potter were particularly insightful. My collaboration with Stefan Schantl led to the initiation of two new research projects: one on the impact of social activism on corporate greenwashing and regulation, and another on the disclosure of sustainability's connection to financial reporting.

I attended two seminars that enriched my research: Naomi Soderstrom's brown bag presentation on climate scenario disclosures and Aldonio Ferreira's Melbourne Accounting Research Seminar (MARS) on management controls in social enterprises. My office visit with Aldonio Ferreira was particularly beneficial, broadening my methodological approach to NGO research.

Additionally, I had the opportunity to give a brown bag presentation of my own research and received valuable feedback, which will shape my future research. My time at the University of Melbourne was deeply rewarding, and the connections and projects established during my visit will have a lasting impact on my academic career. I especially want to thank Stefan Schantl for making this visit possible and all the colleagues at University of Melbourne who made this visit a highly enjoyable experience.

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1st Bridging Accounting Research Methodologies (BAM) Workshop at TU Darmstadt

CAR's Theresa Wittreich was invited to present her recent research at the 1st Bridging Accounting Research Methodologies (BAM) Workshop hosted by TU Darmstadt in late September. The paper "Corporate Greenwashing in the Face of NGO" is co-authored with CAR's Martin Klösch and explores how introducing strategic NGO activism interacts with ESG investment and reporting decisions. The BAM network, established in early 2024, was co-initiated by DART alumni Sandra Kronenberger. Its mission is to create an exchange platform for early-career researchers in accounting through workshops and lecture series. The first workshop successfully brought together young scholars in accounting research, fostering a collaborative environment for discussing innovative, early-stage research projects. Participants included DART alumni Anna Ressi, Sandra Kronenberger, Sebastian Kronenberger, and Elisabeth Plietzsch, who also presented a paper. The engaged audience provided many valuable suggestions for advancing her research, which Theresa greatly appreciated.

Theresa Wittreich with the participants of the 1st BAM Workshop.

50th Anniversary of the LMU Munich School of Management

On November 28th, CAR's Alfred Wagenhofer was invited to speak at the 50th anniversary of the LMU Munich School of Management at the Symposium titled "Meet us. Meet excellence. Meet future: Navigating Responsibility and Digital Transformation". Renowned academics, alumni and guests came together to honor the past and shape the future of the faculty for business administration. Alfred Wagenhofer opened the event with his presentation "Accounting for Sustainability" and showed how sustainability can be anchored in corporate reporting – an indispensable topic in times of global responsibility. The new mandatory sustainability reporting in the EU entails a huge amount of ESG data, creating challenges and opportunities for firms. Alfred Wagenhofer discussed its effectiveness from a regulatory and accounting perspective. The symposium offered a platform to combine tradition, innovation and the challenges of digital transformation. With that, the LMU Munich School of Management sends a strong signal for future-oriented science and responsibility in society. It also provided a possibility for networking. During the coffee break and the closing reception with drinks and finger food, participants made new contacts, engaged in lively discussions and exchanged ideas.

Alfred Wagenhofer at LMU.

4th HKU Accounting Theory Conference at the University of Hong Kong

From December 13th to December 14th 2024 the University of Hong Kong hosted the 4th HKU Accounting Theory Conference. The conference was organized by the Area of Accounting and Law and aims to foster connections among researchers that have interest in analytical accounting research and theory-based empirical research. CAR's Alfred Wagenhofer was invited to present his paper "Carbon Emissions Reporting, Investment Incentives and Efficiency", a joint work with Robert F. Göx (University of Zurich).

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