

# Curriculum Vitae – Dr. Nina Schwaiger

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Institute for Accounting & Control  
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Germany  
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## Academic Positions

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

## Education

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10/2013 – 09/2018	<b>PhD in Business Administration, LMU Munich</b> , 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	<b>Master of Business Research in Business Administration, LMU Munich</b> , Majors in Accounting and Finance, Grade: 1.1
10/2012 – 09/2013	<b>Master of Science in Business Administration, LMU Munich</b> , Majors in Accounting and Finance, Interim Grade: 1.1
10/2009 – 09/2012	<b>Bachelor of Science in Business Administration, LMU Munich</b> , Majors in Accounting and Finance, Grade: 1.53
09/2001-09/2009	<b>Abitur (university-entrance diploma/A-levels)</b> at Rhabanus-Maurus-Gymnasium St. Ottilien

## Working Papers

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2018	<b>“Religious norms and the tone of annual reports”</b>
2018	<b>“The learning effects of targets”</b> , with Jan Bouwens and Christian Hofmann

2021	<b>“Religion and ownership”</b> , with Christian Hofmann and Laurence van Lent
2021	<b>“Target setting in hierarchies: the role of middle managers”</b> , with Jan Bouwens and Christian Hofmann
2021	<b>“Local religiousness and labor decisions: How religious social norms shape corporate labor investment behavior”</b> , with Susanne Klausing
2021	<b>“Strike the right tone: Financial analysts’ tone to acquire information in earnings conference calls”</b> with Julia Haag, Christian Hofmann, and Susanne Klausing
2021	<b>“To Share or not to Share? Financial Analysts’ Questioning in Conference Calls”</b> , with Julia Haag, Christian Hofmann, Alexander Paulus, and Thorsten Sellhorn
2021	<b>“Playing it safe: Relative Performance Evaluation and Peer Imitation”</b> with Steffen Burkert
2021	<b>“Working from home and management controls”</b> with Julia Haag, Christian Hofmann, Konstantin Flassak, Christopher Lechner, and Rafael Zacherl

### ***Publications***

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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.

Claassen, D.B., Hofmann, C., und Schwaiger, N. (2014). Kostentreiberanalyse am Beispiel der Deutschen Lufthansa AG. *Wirtschaftswissenschaftliches Studium (WiSt)*, 44. Jahrgang, Heft 1 Januar 2015.

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

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

### ***Summer Schools & Doctoral Workshops***

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July/2013	<b>IX. Summer School on Accounting</b> on the topic “Perspectives on Financial Decision Making”, with Prof. Steven Huddart (Penn State University), Bern, Switzerland
July/2014	<b>X. Summer School on Accounting</b> on the topic “Economic Analysis of Financial Ratios”, with Prof.

June/2015	Stefan Reichelstein (Stanford Graduate School of Business), Vienna, Austria <b>XI. Summer School on Accounting</b> on the topic "Accounting Theory", with Prof. John Christensen (Department of Business and Economics, University of Southern Denmark), Munich, Germany
July/2015	<b>5<sup>th</sup> Doctoral Summer Program in Accounting Research</b> , 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

### ***Conference & Seminar Presentations***

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May/2014	Participation at the <b>37<sup>th</sup> Annual Congress of the European Accounting Association</b> , Tallinn, Estonia
April/2015	Participation at the <b>38<sup>th</sup> Annual Congress of the European Accounting Association</b> , Glasgow, UK
March/2017	"The learning effects of targets", <b>14<sup>th</sup> Annual Conference for Management Accounting Research (ACMAR)</b> , Vallendar, Germany
May/2017	"Religion and ownership", <b>40<sup>th</sup> Annual Congress of the European Accounting Association</b> , Valencia, Spain
August/2017	"The learning effects of targets", <b>2017 American Accounting Association Annual Meeting</b> , San Diego, US
September/2017	"Religion and ownership", <b>Research Seminar in Management &amp; Accounting, Frankfurt School of Finance &amp; Management</b> , Frankfurt, Germany
January/2018	"The learning effects of targets", <b>2018 Management Accounting Section Midyear Meeting</b> , Scottsdale, US
February/2018	"The learning effects of targets", <b>Swiss Winter Accounting Conference 2018</b> , Grindelwald, Switzerland
February/2018	"Religion and ownership", <b>Annual Accounting Conference 2018</b> , Berlin, Germany
March/2018	"Religion and ownership", <b>Colloquium on Personnel Economics 2018</b> , Munich, Germany
May/2018	"The learning effects of targets", <b>VHB Jahrestagung 2018</b> , Magdeburg, Germany

November/2018	“Religion and ownership”, <b>Wirtschaftswissenschaftliches Forschungsseminar, Universität Salzburg</b> , Salzburg, Austria
January/2019	“Local religiousness and labor decisions: How religious social norms shape corporate labor investment behavior”, <b>2019 American Accounting Association Management Accounting Section Midyear Meeting</b> , Fort Lauderdale, US
March/2019	“Local religiousness and labor decisions: How religious social norms shape corporate labor investment behavior” and discussion of a working paper, <b>16<sup>th</sup> Annual Conference for Management Accounting Research (ACMAR)</b> , Vallendar, Germany
June/2019	“Religious norms and the tone of annual reports”, <b>42<sup>nd</sup> Annual Congress of the European Accounting Association</b> , Paphos, Cyprus
January/2020	“Strike the right tone: Financial analysts’ tone to acquire information in earnings conference calls”, <b>2020 Management Accounting Section Midyear Meeting</b> , Houston, US
October/2020	“Strike the right tone: Financial analysts’ tone to acquire information in earnings conference calls”, <b>2020 TRR 266 Annual Conference</b>
December/2020	“Target setting in hierarchies: the role of middle managers”, <b>12<sup>th</sup> Conference on New Directions in Management Accounting</b>
January/2021	“Target setting in hierarchies: the role of middle managers”, <b>2021 Management Accounting Section Midyear Meeting</b>
March/2021	“Target setting in hierarchies: the role of middle managers” <b>18<sup>th</sup> Annual Conference for Management Accounting Research (ACMAR)</b>
August/2021	“Target setting in hierarchies: the role of middle managers”, <b>Swiss Winter Accounting Conference 2021</b> , Adelboden, Switzerland

### **Research Activities**

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Research grant from the *Foundation for Auditing Research (FAR)*  
Collaborative Research within the SFB/Transregio 266 *Accounting for Transparency*

### **Research Visits**

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November/2016 University of Amsterdam, Amsterdam, Netherlands

February/2018

Frankfurt School of Finance and Management,  
Frankfurt, Germany

October/2019

University of Amsterdam, Amsterdam, Netherlands

### **Teaching**

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Performance Measurement and Incentive Systems (Tutorial)	Master of Science, LMU Munich
Wertorientierte Unternehmensführung (Lecture and Tutorial)	Bachelor of Science, LMU Munich
Business Game in Management Accounting Research (Seminar)	Bachelor of Science, LMU Munich
Spreadsheet Accounting (Seminar)	Bachelor of Science, LMU Munich
Controlling mit SAP (Seminar)	Bachelor of Science, LMU Munich
Supervision of Project Courses in collaboration with Airbus Defence and Space GmbH, BMW Bank AG, Linde AG, and TÜV Süd AG	Master of Science, LMU Munich
Supervision of Bachelor and Master Theses	Bachelor and Master of Science, LMU Munich & European Triple Degree
Teaching Position at <i>Katholische Stiftungshochschule München</i> , „Controlling“, 2016-2018	
Management Accounting	European Triple Degree
Accounting Theory	Master of Science, LMU Munich
Unternehmensrechnung	Bachelor of Science, LMU Munich
Representation of the “Institute for Accounting and Control” in the winter term 2020/2021	

### **Professional Memberships & Activities**

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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

Reviewer for the *Journal of Business Economics*

Reviewer for the *European Accounting Review*

### ***Scholarships & Awards***

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Deutschlandstipendium 2011/2012

Junior Management Science (JUMS) Best Reviewer Award 2018

LMU Management Alumni Dissertation Award 2018

Female Young Researcher Grant from the 2019/2020

*German Research Foundation* within the SFB/Transregio 266

*Accounting for Transparency*

Munich, September 2021