

SVEN HARTLIEB

University of Innsbruck

Email: sven.hartlieb@uibk.ac.at

Websites: [Google Scholar](#), [SSRN Author Page](#), [ResearchGate](#), [ORCID](#), [Personal Website](#)

EMPLOYMENT

University of Innsbruck, Austria Full Professor of Auditing	09/2023-present
University of Bamberg, Germany Postdoctoral Researcher (equivalent to Assistant Professor)	02/2021-08/2023
University of Bamberg, Germany Research Assistant and PhD Student	06/2016-02/2021

EDUCATION

University of Bamberg, Germany Habilitation (Venia Legendi) Thesis: Current Issues in Auditing: Essays on Audit Pricing and Audit Quality	06/2023
University of Bamberg, Germany PhD in Business (Accounting), summa cum laude Thesis: Essays on Cost and Earnings Management	02/2021
University of Bayreuth, Germany MSc in Business Administration (Finance, Accounting, & Taxation), with Honors	10/2014-05/2016
Universidad des los Andes, Chile Business Administration (Semester Abroad)	07/2013-02/2014
University of Bayreuth, Germany BSc in Business Administration (Accounting & Taxation)	10/2011-09/2014

RESEARCH INTERESTS

Auditing, Earnings Management, Cost Management, Managerial Discretion in Accounting and Finance

RESEARCH VISITS

Aalto University School of Business, Helsinki (Finland)	11/2022
Deakin University, Melbourne (Australia)	02/2020-03/2020
Lund University, Lund (Sweden)	09/2019
Aalto University School of Business, Helsinki (Finland)	04/2019
University of Auckland, Auckland (New Zealand)	06/2018-07/2018

RESEARCH OUTPUT**Publications in International Peer-Reviewed Academic Journals**

“Do auditors respond to clients’ climate change-related external risks? Evidence from audit fees”
with Brigitte Eierle.

European Accounting Review, forthcoming. <https://doi.org/10.1080/09638180.2022.2141811>

VHB Ranking Jourqual: A

Association of Business Schools’ (ABS) Ranking: 3

Australian Business Deans Council (ABDC) Ranking: A*

“Job Satisfaction and Investment Efficiency – Evidence from Crowdsourced Employer Reviews”
with Susanne Arvidsson and Brigitte Eierle.

European Management Journal, forthcoming. <https://doi.org/10.1016/j.emj.2022.10.007>

VHB Ranking Jourqual: B

Association of Business Schools’ (ABS) Ranking: 2

Australian Business Deans Council (ABDC) Ranking: B

“Auditors’ Carbon Risk Consideration under the EU Emission Trading System”
with Isabell Keller and Brigitte Eierle.

Accounting in Europe, forthcoming.

VHB Ranking Jourqual: C

Association of Business Schools’ (ABS) Ranking: 2

Australian Business Deans Council (ABDC) Ranking: A

“Consumer Sentiment, Managerial Expectations and Resource Adjustment Decisions”
solo-authored.

European Accounting Review, 2023, 32(2), 481-511.

<https://doi.org/10.1080/09638180.2021.1986091>

Part of PhD Thesis.

VHB Ranking Jourqual: A

Association of Business Schools’ (ABS) Ranking: 3

Australian Business Deans Council (ABDC) Ranking: A*

“External Factors and the Pricing of Audit Services: A Systematic Review of the Archival Literature
using a PESTLE Analysis”

with Brigitte Eierle, David Hay, Lasse Niemi, and Hannu Ojala.

AUDITING: A Journal of Practice & Theory, 2022, 41(3), 95-119.

<https://doi.org/10.2308/AJPT-2019-510>

VHB Ranking Jourqual: B

Association of Business Schools’ (ABS) Ranking: 3

Australian Business Deans Council (ABDC) Ranking: A*

“The Impact of Cost Stickiness on Financial Reporting – Evidence from Income Smoothing”
with Thomas Loy (University of Bremen).

Accounting & Finance, 2022, 62(3), 3913-3950. <https://doi.org/10.1111/acfi.12910>

Part of PhD Thesis.

VHB Ranking Jourqual: C

Association of Business Schools’ (ABS) Ranking: 2

Australian Business Deans Council (ABDC) Ranking: A

- “Importance of country factors for global differences in audit pricing: New empirical evidence”
with Brigitte Eierle, David Hay, Lasse Niemi, and Hannu Ojala.
International Journal of Auditing 2021, 25(2), 303-331. <https://doi.org/10.1111/ijau.12222>
VHB Ranking Jourqual: B
Association of Business Schools’ (ABS) Ranking: 2
Australian Business Deans Council (ABDC) Ranking: A
- “Does Community Social Capital Affect Asymmetric Cost Behaviour?”
with Thomas Loy and Brigitte Eierle
Management Accounting Research 2020, 46, 100640. <https://doi.org/10.1016/j.mar.2019.02.002>
Part of PhD Thesis.
VHB Ranking Jourqual: A
Association of Business Schools’ (ABS) Ranking: 3
Australian Business Deans Council (ABDC) Ranking: A*
- “The Effect of Generalized Trust on Cost Stickiness: Cross-Country Evidence”
with Thomas Loy and Brigitte Eierle.
The International Journal of Accounting 2020, 55(4), 2050018.
<https://doi.org/10.1142/S1094406020500183>
Part of PhD Thesis.
VHB Ranking Jourqual: B
Association of Business Schools’ (ABS) Ranking: 3
Australian Business Deans Council (ABDC) Ranking: A
- “A Look on the Bright Side – The Real Effect of Mood on Corporate Short-Term Resource Adjustment Decisions: Research Note”
with Thomas Loy.
Advances in Management Accounting 2020, 32, 101-115. <https://doi.org/10.1108/S1474-787120200000032004>
VHB Ranking Jourqual: C
Association of Business Schools’ (ABS) Ranking: 2
Australian Business Deans Council (ABDC) Ranking: A
- “Have Estimates of Cost Stickiness Changed Across Listing Cohorts?”
with Thomas Loy.
Journal of Management Control 2018, 29(2), 161-181. <https://doi.org/10.1007/s00187-018-0263-3>
VHB Ranking Jourqual: C
Association of Business Schools’ (ABS) Ranking: 2
Australian Business Deans Council (ABDC) Ranking: A

Publications in Refereed German Journals

- “Effects of the COVID-19 pandemic on auditing – literature review and descriptive evidence”
solo-authored, *Betriebswirtschaftliche Forschung und Praxis (BFuP)*, 2023, 75(4), 485-507.
VHB Ranking Jourqual: C
- „Zur Praxis der Bilanzierung von Sicherungsbeziehungen nach der Einführung von IFRS 9“
with Brigitte Eierle and Lennart Prinz, *Die Wirtschaftsprüfung (WPg)*, 2021, 74(22), 1407-1414.
VHB Ranking Jourqual: C
- “Mitarbeiter-Zufriedenheit in Wirtschaftsprüfungsgesellschaften”
solo-authored, *Die Wirtschaftsprüfung (WPg)* 2020, 73(11), 606-613.

VHB Ranking Jourqual: C

“Cosmetic Earnings Management and Auditor Choice – An Empirical Analysis of German Private Firms”

solo-authored, *Betriebswirtschaftliche Forschung und Praxis (BFuP)* 2020, 72(1), 3-19.
Part of PhD Thesis.

VHB Ranking Jourqual: C

“Prüfung von Einzelabschlüssen nicht kapitalmarktorientierter Kapitalgesellschaften”

with Brigitte Eierle, *Die Wirtschaftsprüfung (WPg)* 2019, 72(12), 655-661.

VHB Ranking Jourqual: C

Publications in Professional Journals

“IFRS-Anwendung im Mittelstand - Status Quo und aktuelle Herausforderungen”

with Brigitte Eierle, *PiR - Internationale Rechnungslegung* 2020, 7, 248-252.

“Geschäftsstrategie des Mandanten und Prüfungsanstrengung: Normenbasierte und empirische Evidenz”

with Thomas Loy, *Der Betrieb* 2016, 69(25), 1449-1454.

Working Papers

“Corporate Governance and Cost Management: Evidence from Global Board Reforms”

with Thomas Loy.

“Non-Audit Services, Audit Office Staff Satisfaction and Audit Quality: Evidence from the Private Client Segment Market”

with Peter Carey and Brigitte Eierle.

“Hedge Accounting and Firms’ Future Investment Spending”

with Andreas Kreß, Brigitte Eierle and Francesco Mazzi.

“Social Trust and the Provision of Non-Audit Services”

with Meng Guo and Lasse Niemi.

“Cost Management in the Era of Natural Disasters”

with Francesco Mazzi, Sara Longo and Lorenzo Dal Maso.

CONFERENCES AND RESEARCH SEMINARS

Conferences (only as presenter)

European Accounting Association (EAA) Annual Conference, Espoo-Helsinki (Finland)	2023
International Symposium on Audit Research (ISAR), Virtual Congress	2022
European Accounting Association (EAA) Annual Conference, Bergen (Norway)	2022
Anniversary Conference of the German Academic Association of Business Research, Virtual Congress	2022
European Auditing Research Network Symposium (EARNet), Virtual Congress	2021
Workshop on European Financial Reporting (EUFIN), Virtual Congress	2021

European Accounting Association (EAA) Annual Conference, Virtual Congress	2021
Auditing and Assurance for Listed and Non-Listed Entities Conference (AALNEC), Melbourne (Australia)	2020
Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference, Auckland (New Zealand)	2018
European Accounting Association (EAA) Annual Conference, Milan (Italy)	2018
American Accounting Association (AAA) Management Accounting Section Midyear Meeting, Scottsdale AZ (USA)	2018
European Accounting Association (EAA) Annual Conference, Valencia (Spain)	2017
Workshop on European Financial Reporting (EUFIN), Fribourg (Switzerland)	2016

Research Seminars

Free University of Berlin, Berlin (Germany)	2023
University of Hamburg, Hamburg (Germany, Virtual)	2021
Aalto University, Helsinki (Finland, Virtual)	2021
University of Bayreuth, Bayreuth (Germany, Virtual)	2020
Deakin University, Melbourne (Australia)	2020
Aalto University, Helsinki (Finland)	2019
University of Auckland, Auckland (New Zealand)	2018

TEACHING

Bookkeeping (BSc level)	2018, 2019, 2021, 2022
Accounting in accordance with the German Commercial Code (BSc level)	2017, 2019, 2020, 2021
Accounting in accordance with IFRS – Basics (BSc level)	2017, 2018, 2019, 2023
Group Accounting in accordance with the German Commercial Code and IFRS (MSc level)	2020, 2021, 2022, 2023
Accounting and Auditing Theory (MSc level)	2022, 2023

MEMBERSHIPS AND SERVICE

Memberships

European Accounting Association, American Accounting Association, Accounting and Finance Association of Australia and New Zealand, FACT Alumni University of Bayreuth

Ad-hoc Reviewer

European Accounting Review, Management Accounting Research, International Journal of Auditing, Managerial Decision Economics, Accounting Forum, Journal of Management Control, Corporate Governance, Review of Managerial Science, The British Accounting Review, Journal of International Accounting, Auditing and Taxation, Journal of Behavioral and Experimental Finance, Journal of Contemporary Accounting and Economics, Junior Management Science, International Journal of Finance and Economics, Accounting and Business Research

Administrative Functions

Representative of the untenured faculty members in PhD Committee of the Faculty for Social Sciences, Economics, and Business Administration (University of Bamberg) 10/2021-08/2023

HONORS, GRANTS & AWARDS

Best Reviewer Award, Junior Management Science	2022
Certificate for Teaching in Higher Education of the Bavarian Universities – Advanced Level	2021
Best PhD Thesis Award of the University of Bamberg	2021
Certificate for Teaching in Higher Education of the Bavarian Universities – Basic Level	2020
MLP SE (Best Master’s Thesis) Award for Financial Services	2017

OTHER WORK EXPERIENCE

Research and Teaching Assistant Chair for Auditing (Thomas Loy), University of Bayreuth	12/2014-04/2016
Auditing, Working Student Rödl & Partner	04/2013-01/2015
Auditing, Intern Rödl & Partner	02/2013-04/2013