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JÜRGEN ERNSTBERGER

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EDUCATION

University of Regensburg, Germany
Habilitation in Business Administration (German Post-Doctoral Degree), 2008
"Accounting and Corporate Governance"

University of Regensburg, Germany
Dr. rer. pol. Business Administration, 2004
"Measurement of Performance under IFRS"

University of Regensburg, Germany and Copenhagen Business School, Denmark, 2001
Diploma Business Administration

CURRENT ACADEMIC POSITIONS

Technical University Munich, 2014 - present
Full Professor of Financial Accounting

Technical University Munich 2019 – present
Vice Dean of Academic and Student Affairs

PREVIOUS ACADEMIC AND VISITING POSITIONS

Karl-Franzens-Universität, Graz, 2020
Visiting Professor

Peter the Great St. Petersburg Polytechnic University, 2017 and 2019
Visiting Professor

Ruhr University Bochum, 2009 - 2014
Full Professor of Accounting and Auditing

University of Toronto, Rotman School of Management, 2012 and 2013
Visiting Researcher

Georg-August-University, Göttingen, 2008 – 2009
Interim Professor of Accounting and Auditing

University of Regensburg, 2004 – 2008
Senior Research Assistant

Aston Business School, Birmingham, 2005
Guest Lecturer

University of Regensburg, 2002 – 2004
Research Assistant

ACADEMIC HONORS

Best PhD Supervisor Award 2019, TUM School of Management, 2019

Best Teaching Award Executive Education 2019, TUM School of Management, 2019

ACADEMIC HONORS (continued)

Best Paper Award, 10th European Audit Research Net (EARNet) Symposium, 2019

Best Paper Award (runner-up), German Academic Association for Business Administration, 2018

Best Reviewer Award, Annual Meeting of the German Academic Association for Business Research, 2015

Best Paper Award, American Accounting Association International Section Midyear Meeting, 2011

Best Paper Award, Annual Conference of the German Academic Association for Business Administration, 2010

Best Paper Award, Annual Congress of the European Accounting Association (EAA) for the section International Financial Accounting, 2008

Received diploma with highest distinction (best graduate of the semester), 2001

PUBLICATIONS AND RESEARCH

Research Articles in Refereed Journals

Distler, B., Ernstberger, J., Keiling, M., Müller, F., & Szabo, M. (2024). Incorporating Carbon Emissions Into Decision-Making-The Case of Transactional Connectivity. Available at SSRN: https://ssrn.com/abstract=4784259, forthcoming: Abacus.

Ernstberger, J., Pellens, B., Schmidt, A., Sellhorn, T., Weiß, K. (2024). Audit Committee Chairs' Objectives and Risk Perceptions: Implications for Audit Quality. *European Accounting Review* 33 (2), 1-26 (https://www.tandfonline.com/doi/full/10.1080/09638180.2024.2306870).

Downar, B., Ernstberger, J., Koch, C., & Prott, M. (2022). Does Practitioner Research Help Auditors to Provide Higher Audit Quality and Improve their Reputation?, *European Accounting Review* 31(5), 1059-1088 (https://doi.org/10.1080/09638180.2022.2103013).

Downar, B., Ernstberger, J. Reichelstein, S., Schwenen, S., Zaklan, A. (2021). The Impact of Carbon Disclosure Mandates on Emissions and Financial Operating Performance, *Review of Accounting Studies* 26, 1137-1175 (https://doi.org/10.1007/s11142-021-09611-x).

Downar, B., Ernstberger, J., Koch, C. (2020). Who makes partner in Big 4 audit firms? – Evidence from Germany, *Accounting, Organizations and Society* 91, 1-19 (https://doi.org/10.1016/j.aos.2020.101176).

Downar, B., Ernstberger, J., Koch, C. (2020). Determinants and consequences of auditor dyad formation at the top level of audit teams, *Accounting, Organizations and Society* 89, 1-20 (https://doi.org/10.1016/j.aos.2020.101156).

Ernstberger, J., Koch, C., Schreiber, E.M., Trompeter, G. (2020). Are Audit Firms' Compensation Policies Associated With Audit Quality? *Contemporary Accounting Research* 37(1), 218-244 (https://doi.org/10.1111/1911-3846.12528).

Axjonow, A., Ernstberger, J., Pott, C. (2018). The Impact of Corporate Social Responsibility Disclosure on Corporate Reputation: A Non-professional Stakeholder Perspective. *Journal of Business Ethic* 151(2), 429-450 (https://doi.org/10.1007/s10551-016-3225-4).

Downar, B., Ernstberger, J., Link, B. (2017). The Monitoring Effect of More Frequent Disclosure. *Contemporary Accounting Research* 35(4), 2058-2081 (https://doi.org/10.1111/1911-3846.12386).

Ernstberger, J., Link, B., Stich, M., Vogler, O. (2017). The Real Effects of Mandatory Quarterly Reporting. *The Accounting Review*, 92(5), 33-60 (https://doi.org/10.2308/accr-51705).

Axjonow, A., Ernstberger, J., Link, B. (2016). Auswirkungen der CSR-Berichterstattung auf die Unternehmensreputation. *Uwf UmweltWirtschaftsForum* 24(2-3), 215-221 (https://doi.org/10.1007/s00550-016-0416-5).

Ernstberger, J., Grüning, M. (2013). How do Firm- and Country-level Governance Mechanisms Affect Firms' Disclosure? *Journal of Accounting and Public Policy* 32(3), 50–67 (https://doi.org/10.1016/j.jaccpubpol.2013.02.003).

Ernstberger, J., Vogler, O., Stich, M. (2012). Economic Consequences of Accounting Enforcement Reforms: The Case of Germany. *European Accounting Review* 21(2), 217-251 (https://doi.org/10.1080/09638180.2011.628096).

Hitz, J.-M., Ernstberger, J., Stich, M. (2012). Enforcement of Accounting Standards in Europe: Empirical Evidence for the Two-tier Mechanism in Germany. *European Accounting Review* 21(2), 253-281 (https://doi.org/10.1080/09638180.2011.641727).

Lackmann, J., Ernstberger, J., Stich, M. (2012). Market Reactions to Increased Reliability of Sustainability Information. *Journal of Business Ethics* 107(2), 111-128 (http://dx.doi.org/10.1007/s10551-011-1026-3).

Ernstberger, J., Haupt, H., Vogler, O. (2011). The Role of Sorting Portfolios in Asset Pricing Models. *Applied Financial Economics* 21(18), 1381-1396 (https://doi.org/10.1080/09603107.2011.572849).

Lenger, S., Ernstberger, J. (2011). Das Finanzierungsverhalten deutscher Unternehmen - Hinweise auf eine Kreditklemme? *Kredit und Kapital* 44(3), 367-392 (https://doi.org/DOI:%2010.3790/kuk.44.3.367).

Ernstberger, J., Egger, F., Giebelstein, M. (2010). Determinants and Consequences of Applying Value Based Performance Measures: The German Evidence. *International Journal of Accounting, Auditing and Performance Evaluation* 6(2/3), 224-248 (https://doi.org/http://dx.doi.org/10.1504/IJAAPE.2010.031610).

Haller, A., Ernstberger, J., Froschhammer, M. (2009). Implications of the Mandatory Transition from National GAAP to IFRS - Empirical Evidence from Germany. *Advances in Accounting* 25(2), 226-236 (https://doi.org/10.1016/j.adiac.2009.08.007).

Ernstberger, J. (2009). The Value Relevance of Accounting Data According to IFRS and US GAAP: The Case of Germany. *Corporate Ownership & Control* 6(3), 177-195 (https://dx.doi.org/10.1504/IJAAPE.2008.020191).

Ernstberger, J. (2008). The Value Relevance of Comprehensive Income under IFRS and US GAAP: Empirical Evidence from Germany. *The International Journal of Accounting Auditing and Performance Evaluation* 5(1), 1-29 (https://dx.doi.org/10.1504/IJAAPE.2008.020191).

Ernstberger, J., Vogler, O. (2008). Analyzing the German Accounting Triad – 'Accounting Premium for IAS/IFRS and US GAAP vis-à-vis German GAAP? *The International Journal of Accounting* 43(4), 339-386 (https://doi.org/10.1016/j.intacc.2008.09.008).

Ernstberger, J., Vogler, O. (2008). Reply to the Discussion of "Analyzing the German Accounting Triad – 'Accounting Premium' for IAS/IFRS and US GAAP vis-à-vis German GAAP?" *The International Journal of Accounting* 43(4), 394-397 (https://doi.org/10.1016/j.intacc.2008.09.002).

Ernstberger, J., Krotter, S., Stadler, C. (2008). Analysts' Forecast Accuracy in Germany: The Effect of Different Accounting Principles and Changes of Accounting Principles. *Business Research* 1(1), 26-53 (https://link.springer.com/content/pdf/10.1007/BF03342701.pdf).

Ernstberger, J., Vogler, O., Heinze, C. (2008). The Value and Accounting Premium for South African Listed Shares. *Journal of Economic and Financial Sciences* 2(2), 187-202 (https://doi.org/10.4102/jef.v2i2.354).

Haller, A., Ernstberger, J., Kraus, C. (2006). Extraterritorial Impacts of the Sarbanes-Oxley Act on External Corporate Governance – Current Evidence from a German Perspective. *Corporate Ownership & Control* 3(3), 113-127 (https://doi.org/10.22495/cocv3i3p9).

Book Review

Ernstberger, J. (2012). Christopher W. Nobes: Current Debates in International Accounting. *The Accounting Review* 87(3), 1091-1094.

Books & Book Sections

Ernstberger, J. (2017). Vertrauen und Image in der Wirtschaftsprüfung. In: Handbuch Wirtschaftsprüfung und Steuerberatung 2017. *Haufe*, 29-42.

Ernstberger, J. (2008). Unternehmensrechnung und Corporate Governance, habilitation thesis, University of Regensburg.

Haller, A., Ernstberger, J (2008). Abschlusserstellung nach US-GAPP. In: Häberle, Siegfried G. (Hrsg.): Das neue Lexikon der Betriebswirtschaftslehre, *Oldenburg Wissenschaftsverlag*, 8-11.

Haller, A., Ernstberger, J. (2007). Bilanzpolitische Gestaltungsspielräume nach US-GAPP. In: Freidank, C.; Lachnit, L.; Tesch, J. (Hrsg.): Vahlens großes Auditing Lexikon, *Verlag Vahlen*, 217-220.

Ernstberger, J. (2004). Erfolgs- und Vermögensmessung nach International Financial Reporting Standards (IFRS), Verlag Lang, dissertation thesis, University of Regensburg.

Ernstberger, J. (2004). Planmäßige Abschreibungen nach IFRS im Lichte der Informationsfunktion. In: Göbel, S.; Heni, B. (Hrsg.): Unternehmensrechnung: Konzeption und praktische Umsetzung. *Verlag Vahlen*, 87-110.

Other Publications

Ernstberger, J., zur Nieden, N. (2023). Unregulierte CO2-Zertifikate bergen Risiken. *Börsen-Zeitung*, 7.

Ernstberger, J., Downar, B., Koch, C. (2019). Wer ist verantwortlicher Wirtschaftsprüfer? *Die Wirtschaftsprüfung* 11, 594-601.

Ernstberger, J., Keiling, M., Reuter, M., Romeike, S. (2019). Anwendungsfälle der Blockchain-Technologie in Rechnungswesen und Wirtschaftsprüfung. *Die Wirtschaftsprüfung* 9, 488-495.

Ernstberger, J., Pellens, B., Schmidt, A., Sellhorn, T. (2019). Wie stehen deutsche Prüfungsausschussvorsitzende zum Thema Prüfungsqualität? *Die Wirtschaftsprüfung* 15, 806-813.

Buchner, M., Ernstberger, J., Friedl, G. (2016). Das Handelsrecht im Wandel - Eine Betrachtung der nationalen Bilanzrechtsentwicklung und ihrer Folgen. Beiheft zu *Deutsches Steuerrecht* 9, 11-19.

Ernstberger, J., Werner, J. (2015). Die empirische Revolution in der akademischen Forschung - Folgen für das Verhältnis zwischen Wissenschaft und Praxis in der Rechnungslegung und Wirtschaftsprüfung. *Die Wirtschaftsprüfung* 8, 383-393.

Ernstberger, J., Kraus, C. (2008). Immobilienbewertung nach den Vorschriften des IVSC und deren Anwendbarkeit nach IFRS. Zeitschrift für international und kapitalmarktorientierte Rechnungslegung 9(6), 388-400.

Arbeitskreis „Immaterielle Werte im Rechnungswesen“ der Schmalenbach-Gesellschaft für Betriebswirtschaft e.V. (2008). Leitlinien zur Bilanzierung selbstgeschaffener immaterieller Vermögensgegenstände des Anlagevermögens nach dem Regierungsentwurf des BilMoG. *Der Betrieb* 61(34), 1813-1821.

Haller, A., Ernstberger, J., Buchhauser, A. (2008). Performance Reporting nach International Financial Reporting Standards – Eine empirische Untersuchung der Unternehmen des HDAX. *Zeitschrift für internationale und kapitalmarktorientierte Rechnungslegung* 9(5), 314-325.

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Ernstberger, J., Pfauntsch, K. (2008). Die Qualität von Zwischenberichten börsennotierter Unternehmen in Deutschland. *Zeitschrift für internationale Rechnungslegung* 3(4), 195-206.

Haller, A., Ernstberger, J. (2006). Global Reporting Initiative - Internationale Leitlinien zur Erstellung von Nachhaltigkeitsberichten. *Betriebs-Berater* 61(46), 2516-2524.