

# Felix P. Niggemann, PhD

University of Zürich  
Department of Managerial Accounting  
Plattenstrasse 14  
CH-8032 Zürich

felix.niggemann@business.uzh.ch



(updated: 04<sup>th</sup> of March 2020)

## ACADEMIC POSITIONS

---

### University of Zürich

Post-Doctoral Researcher Since 2020

### University of Graz

Post-Doctoral Researcher 2019-2020

Research Assistant 2015-2019

### University of Paderborn

Research Assistant 2014-2015

## EDUCATION

---

### University of Graz, Austria

PhD, Accounting (with honors) 2019

### University of North Carolina, Kenan-Flagler Business School, USA

Visiting Scholar 2018

### University of Paderborn, Germany

MS, Accounting & Finance 2014

BS, Accounting & Finance 2012

### Idaho State University, USA

Visiting Scholar 2013

## RESEARCH

---

**Areas of Interest:** Auditing, Book Tax Conformity, Financial Disclosure, Corporate Governance, Tax Avoidance

### Non-peer-reviewed publications

Niggemann F., Schneider G. (2020) Die Wesentlichkeit in der Nachhaltigkeitsberichterstattung – haben die Österreicher oder die Deutschen Recht? (Forthcoming in RWZ)

Langbauer C., Niggemann F. (2019) Die Unabhängigkeit des Abschlussprüfers - Agency-Konflikte und Quasi-Renten Ansätze. *WiSt* 48(6), 19-25.

### Working Paper

“Mandatory Book Tax Conformity and its Effects on Strategic Reporting and Auditing” (under review)

“Strategic Interactions of Corporate Governance and Tax Audits”

“Optimal Timing of Non-Audit Service Contracts, Strategic Auditing, and Information Knowledge Spillovers” with Langbauer C.

“Penalties for Accounting Fraud, Regulatory Enforcement, and Financial Reporting Quality”

## **PROFESSIONAL ACTIVITIES, HONORS & AWARDS**

---

### **Awards and Honors**

Research Price (Dissertation), Verein Steirische Steuerberater & Wirtschaftsprüfer, 2019  
Promotional Scholarship, University of Graz, 2018.  
Performance Scholarship, University of Graz, 2017.  
Best Graduate in the “Master of Science in Business Administrations”, University of Paderborn, 2014.

### **Ad hoc Reviewer**

Review of Managerial Science  
AAA Annual Conference

### **Conferences and Workshops**

2020 DART Graduate Workshop, Frankfurt, Germany

2019 AAA – Annual Meeting, San Francisco, USA

2018 13<sup>th</sup> Workshop on Accounting and Economics, Paris, France  
EAA – 41<sup>st</sup> Annual Congress, Milan, Italy  
EAA – 34<sup>th</sup> Doctoral Colloquium, Varese, Italy  
VHB – 80<sup>th</sup> Annual Congress, Magdeburg, Germany  
ARFA Workshop, Paderborn, Germany  
DART Graduate Workshop, Mannheim, Germany

2017 VHB – 79<sup>th</sup> Annual Congress, St. Gallen, Switzerland  
EAA – 40<sup>th</sup> Annual Congress, Valencia, Spain  
ARFA Workshop, Osnabrück, Germany  
DART Graduate Workshop, Graz, Austria

### **Practice-oriented Presentations**

2018 iwp – 5. iwp Wissenschaftsforum “Academia meets audit”, Vienna, Austria

### **Teaching**

---

Since 2020 Managerial and Tax Aspects of Transfer Pricing  
2016 – 2018 International Financial Reporting Standards (IFRS) (Graduate)  
2015 – 2019 Austrian National GAAP (Undergraduate)