Nina Schwaiger

TU Darmstadt, Department for Accounting
Hochschulstr. 1, 64289 Darmstadt, Germany
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Married, 2 children (* 2021 & 2024)

Employment

09/2025 – today	**Full Professor for Accounting**, TU Darmstadt
10/2018 – 08/2025	**Postdoctoral researcher**, LMU Munich School of Management, Chair: Prof. Dr. Christian Hofmann, Institute for Accounting & Control
10/2013 – 09/2018	**Research assistant and doctoral student**, LMU Munich School of Management, Chair: Prof. Dr. Christian Hofmann, Institute for Accounting & Control

Education

10/2018 – 08/2025	**Habilitation in Business Administration, LMU Munich** School of Management, Title: Essays on Management Controls, Disclosure, and Transparency
10/2013 – 09/2018	**PhD in Business Administration, LMU Munich** School of Management, Title: Essays on Norms, Corporate Governance, and Firm Behavior
10/2013 – 03/2016	**Master of Business Research in Business Administration, LMU Munich**
10/2012 – 09/2013	**Master of Science in Business Administration, LMU Munich**
10/2009 – 09/2012	**Bachelor of Science in Business Administration, LMU Munich,**
09/2001-09/2009	**Abitur (university-entrance diploma/A-levels)** at Rhabanus-Maurus-Gymnasium St. Ottilien

Research Interests

Empirical research in target setting, performance evaluation, management control, and corporate disclosure (archival studies, field studies, surveys, textual analysis)

Journal Publications

Bouwens, J., Hofmann, C., and Schwaiger, N. (2024). Target setting in hierarchies: the role of middle managers. ***Journal of Accounting Research*** 62(1): 375-410.

Ho, H., Hofmann, C., and Schwaiger, N. (2023). The Covid-19 pandemic and management controls. ***Accounting and Business Research*** 53(5): 583-607.

Flassak, K., Haag, J., Hofmann, C., Lechner, C., Schwaiger, N., and Zacherl, R. (2023). Working from home and management controls. ***Journal of Business Economics*** *93: 193–228.*

Flassak, K., Haag, J., Hofmann, C., Lechner, C., Schwaiger, N., and Zacherl, R. (2022). COVID-19 und Steuerungssysteme: Wie steuern Unternehmen ihre Beschäftigten im Homeoffice? ***Controlling – Zeitschrift für erfolgsorientierte Unternehmenssteuerung*** 34(2): 39-47.

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

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.

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

Claassen, D.B., Hofmann, C., und Schwaiger, N. (2015). Kostentreiberanalyse am Beispiel der Deutschen Lufthansa AG. ***Wirtschaftswissenschaftliches Studium*** **(WiSt)** 44(1): 53-56.

Working Paper

"Management Control in Hierarchies", with Konstantin Flassak (LMU Munich), Christian Hofmann (LMU Munich), and Melissa Martin (University of Illinois Chicago)

"The learning effects of targets", with Jan Bouwens (University of Amsterdam) and Christian Hofmann (LMU Munich)

"Relative Performance Evaluation and Peer Imitation: The Role of Peer Characteristics and Contextual Factors", with Steffen Burkert (LMU Munich)

"Real Effects of Pay Ratio Disclosure Regulation: Evidence from France", with Christian Hofmann (LMU Munich) and Victor Schauer (LMU Munich)

"Proprietary Costs and Divisional Transparency", with Christian Hofmann (LMU Munich) and Victor Schauer (LMU Munich)

"Financial analysts' tone and managerial information provision in earnings conference calls", with Julia Haag (Robert Bosch GmbH), Christian Hofmann (LMU Munich), and Susanne Klausing (London School of Economics and Political Science)

"To Share or not to Share? Financial Analysts' Questioning in Conference Calls", with Julia Haag (Robert Bosch GmbH), Christian Hofmann (LMU Munich), Alexander Paulus (LMU Munich), and Thorsten Sellhorn (LMU Munich)

"Using Earnings Conference Call Discussions to Assess Internal Control Quality", with Christian Hofmann (LMU Munich) and Sebastian Kuhn (LMU Munich)

"Internal Control Quality and Audit Staffing", with Christian Hofmann (LMU Munich), Sebastian Kuhn (LMU Munich), and Jeroen van Raak (University of Amsterdam)

"Religion and ownership", with Christian Hofmann (LMU Munich) and Laurence van Lent (Frankfurt School of Finance and Management)

"Asymmetry in Labor Adjustment under Religious Social Norms", with Susanne Klausing (London School of Economics and Political Science) and Sebastian Kuhn (LMU Munich)

"Religious norms and the tone of annual reports"

"Sustainability disclosure regulation and organizational structures", with Hoa Ho (LMU Munich), Christian Hofmann (LMU Munich), Anna Kölle (LMU Munich), and Katharina Weiß (LMU Munich)

Research Activities

Principal investigator of the Collaborative Research within the SFB/Transregio 266 *Accounting for Transparency*

Research grant from LMU Management Alumni

Research grant from the *Foundation for Auditing Research (FAR)*, 2019B01 - Internal control quality and audit quality

Professional Memberships & Activities

Verband der Hochschullehrerinnen und Hochschullehrer für Betriebswirtschaft e.V. (VHB), 2023 – Present

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

Ad-hoc reviewer for the *European Accounting Review*

Ad-hoc reviewer for the *Journal of Business Economics*

Ad-hoc reviewer for the *Journal of Management Accounting Research*

Ad-hoc reviewer for *Management Accounting Research*

Member of the executive board in the SFB/Transregio 266 *Accounting for Transparency*