

Victor Wagner

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Academic Positions

LMU Munich School of Management, Germany since 2020
Accounting for Transparency
Research and Teaching Assistant

The New Institute, Hamburg, Germany 2023
Think Tank for research on the socio-economic transformation
Visiting Fellow

Education

PhD in Accounting, Ludwig-Maximilians-Universität München since 2020

- *Advisors:* Thorsten Sellhorn and Deborah Schanz
- *Topic:* Sustainability reporting regulation and practices

Visiting Scholar, The University of Chicago Booth School of Business 2024-2025
Visiting Scholar, University of Amsterdam Business School 2024
Master of Business Research, LMU Munich 2019-2023
Bachelor in Business Administration, DHBW Ravensburg (Top 10%) 2015-2018

Research

Working Papers

Climate Disclosure in Financial Statements (with Maximilian A. Müller, Gaizka Ormazabal, and Thorsten Sellhorn), [SSRN](#).

Targeting Transparency: Early Evidence on Mandatory Adoption European Sustainability Reporting Standards (with Charlotte Donau, Katharina Hombach, Inga Meringdal, Maximilian A. Müller, and Thorsten Sellhorn), [SSRN](#).

Aligning the Stars for the Global Baseline: The Problems, Policies and Politics of Creating the ISSB (with Christoph Pelger, Thorsten Sellhorn, and Katharina Weiß).

Work in Progress

ESG Disclosure Processing Costs (solo-authored).

New Kids on the Block: How a Non-Traditional Auditing Firm Enters Sustainability Assurance (with Cathrin Hausmann).

Tracking Corporate Sustainability in Europe with Machine Learning (with Stefan Feuerriegel, Kerstin Forster, Lucas Keil, Maximilian A. Müller, and Thorsten Sellhorn).

Book Chapters

The Forces that Shape Mandatory ESG Reporting (with Thorsten Sellhorn), in: Research Handbook on Environmental, Social and Corporate Governance (ed.: T. Kuntz), pp. 269–292, Edward Elgar, 2024.

The Path to the First IFRS Sustainability Disclosure Standards (with Christoph Pelger, Thorsten Sellhorn and Katharina Weiß), in: Research Handbook on Sustainability Reporting (ed.: G. Aras et al.), pp. 109–126, Edward Elgar, 2024.

ESG-Berichterstattung - Konzept, ökonomischer Hintergrund und Entwicklung [*ESG-Reporting: Concept, economic background and current developments*] (with Thorsten Sellhorn), in: Praxishandbuch ESG (ed.: K. Andrejewski et al.), pp. XX-XX, Fachmedien Recht und Wirtschaft, 2023.

Professional Journals

Standards für die Nachhaltigkeitsberichterstattung im Vergleich [*Comparing the sustainability reporting standards of ESRS, IFRS and GRI*] (with Thorsten Sellhorn, Maximilian A. Müller and Katharina Hombach), *Die Wirtschaftsprüfung*, Issue 13, pp. 735-744, 2023.

Gap-Assessment zur Klimaberichterstattung am deutschen Kapitalmarkt [*Assessing the gap of German listed firms with upcoming sustainability reporting standards*] (with Thorsten Sellhorn, Maximilian A. Müller, Katharina Hombach, Charlotte Donau and Inga Meringdal), *Der Betrieb*, Issue 9, pp. 465-472, 2023.

Erstanwendung der EU-Taxonomie – Eine empirische Analyse deutscher Unternehmen [*First-time application of the EU Taxonomy for German listed firms*] (with Thorsten Sellhorn and Ann-Kristin Großkopf), *KoR*, Issue 6, pp. 251-258, 2022.

Das International Sustainability Standards Board und globale Standards für Nachhaltigkeitsberichterstattung [*Global standards for sustainability reporting and the ISSB*] (with Thorsten Sellhorn), *Der Betrieb*, Issue 1, pp. 1-9, 2022.

Globale Standards für Nachhaltigkeitsberichterstattung – Eine kritische Analyse des Vorstoßes der IFRS-Stiftung [*A critical assessment of the comment letters to the IFRS Foundation's Consultation Paper on Sustainability Reporting*] (with Thorsten Sellhorn, Ann-Kristin Großkopf and Katharina Weiß), *Der Betrieb*, Issue 30, pp. 1620-1629, 2021.

Presentations

(P: Presentation, Co: Presentation by Co-Author, D: Discussion, A: Attendance Only, *: scheduled)

- 2025** Schulich School of Business, York University (Toronto, Canada – P)*
FARS Midyear Meeting (Atlanta, GA – P)*
- 2024** TRR 266 Annual Conference (Paderborn, Germany – Co)
11th CSEAR Emerging Scholars Colloquium (St. Andrews, Scotland – P)
14th Interdisciplinary Perspectives on Accounting Conference (London, UK – P)
University of St. Gallen (Switzerland – Co)
University of Bristol (UK – Co)
SWAC Summer Edition 2024 (St. Gallen, Switzerland – Co)
Université de Neuchâtel (Switzerland – Co)
Aalto University, Helsinki School of Economics (Finland – Co)
Munich Finance Day (Germany – Co)
46th EAA Annual Congress (Bucharest, Romania – P, D)
40th EAA Doctoral Colloquium (Bucharest, Romania – P)
Charles III University of Madrid (Spain – Co)
AOS Workshop on Grand Challenges (Stockholm, Sweden – P)
Accounting Research Camp on Transparency In Corporations and markets (P)
University of Amsterdam (The Netherlands – P)
- 2023** Audencia Business School (Nantes, France – P)
Pellens+4 Research Seminar (Bochum, Germany – P)
45th EAA Annual Congress (Helsinki, Finland – A)
- 2022** Pellens+4 Research Seminar (Bochum, Germany – A)
44th EAA Annual Congress (Bergen, Norway – A)

Media Coverage

- Interview on the role of transition risks and corporate financial reporting ([how-green-works.de](https://www.how-green-works.de), Sep 2024)
- Interview on the role of transparency in transition financing ([how-green-works.de](https://www.how-green-works.de), Sep 2024)
- Interview on the role of sector-specific sustainability reporting standards ([how-green-works.de](https://www.how-green-works.de), Feb 2024)

Memberships

European Accounting Association (EAA)
TRR 266 Accounting for Transparency
Centre for Social and Environmental Research (CSEAR)
Verband der Hochschullehrer für Betriebswirtschaft e.V. (VHB)

Teaching Experience

LMU Munich School of Management

Introduction to Financial Accounting (BSc)	2020-2023
International Accounting (BSc)	2021, 2022, 2024
Seminar in Accounting, Auditing and Analysis (BSc)	2021, 2023, 2024
Python for Empirical Research in Accounting (MSc)	2023

External

Digital Coaching ESRS & CSRD kompakt, GREEN.WORKS Academy	2024
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Commitment to Open Science

Co-founder and Chief Data Officer, [Sustainability Reporting Navigator](#) (SRN)

The SRN is an evolving platform that seeks to enable companies, users, and researchers of sustainability information to easily

- navigate and compare requirements across European Sustainability Reporting Standards (ESRS), IFRS Sustainability Disclosure Standards (IFRS SDS) and GRI Standards,
- access and benchmark companies' sustainability reporting practices,
- learn about stakeholders' preferences and new developments regarding corporate sustainability reporting, as well as
- download our data via [the API](#) or from our [GitHub repository](#).

References

Thorsten Sellhorn
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Katharina Hombach
Goethe University Frankfurt
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