

Curriculum Vitae

Aline Grahn, May 2024

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Research Interests

Sustainability Accounting, Financial Accounting with Private Firms, Manager Compensation, Analytical Non-Financial Accounting

Qualifications and Career

08/2000 – 07/2008	Gymnasium Carolinum, Neustrelitz (Abitur: 1.0)
10/2008 – 11/2014	Studies of Mechanical Engineering at Technical University of Dresden (Diploma: 1.4)
10/2010 – 02/2015	Studies of Economics at Technical University of Dresden (B. Sc.: 1.2)
03/2015 – 03/2020	Research Assistant, FACTS-Department, Chair of Managerial Accounting, Freie Universität Berlin
02/2016 – 05/2019	Doctoral Program DPBR
10/2017 – 03/2018	Guest Researcher at Monash University, Melbourne
03/2019 – 06/2019	Lecturer at Frankfurt School of Finance & Management, Frankfurt/Main
05/2019	Doctoral Degree, summa cum laude
since 04/2020	Assistant Professor (“Juniorprofessor”) for “Financial and Management Accounting”, FACTS-Department, Freie Universität Berlin Berlin
07/2021 – 06/2022	Maternity leave

Research stays and scholarships

07/2008	Scholarship for top high school graduates, granted by “Carolinum e.V.”
10/2010 – 03/2015	Winner of the ThyssenKrupp Award 2010 and admission to the „best of“ program of ThyssenKrupp AG, incl. merit-based scholarship
10/2017 – 03/2018	Guest researcher at Monash University, Melbourne, funded by a scholarship granted by the German Academic Exchange Service

Conference Presentations, e.g. at

46th EAA Annual Congress, Bucharest, Romania; 84th VHB conference, Lüneburg, Germany; 45th EAA Annual Congress, Helsinki, Finland; 15th Workshop on European Financial Reporting (EUFIN), Vienna, Austria; 42nd EAA Annual Congress, Paphos, Zypern; Brown Bag Seminar at Frankfurt School of Finance & Management, Frankfurt/Main, Germany; FACTS-Research Workshop, Freie Universität Berlin, Germany; 41st EAA Annual Congress, Milano, Italy; 80th VHB conference, Magdeburg, Germany; Management & Marketing-Research Workshop, Freie Universität Berlin, Germany; Brown Bag Seminar at the Department of Accounting, Monash University Melbourne, Australia; XVIII. GEABA, Hohenheim, Germany; 13th Workshop on European Financial Reporting (EUFIN), Florence, Italy; 15th Annual Conference for Management Accounting Research, Vallendar, Germany; 78th VHB conference, Munich, Germany; 39th EAA Annual Congress, Maastricht, the Netherlands

List of Publications

- (1) Grahn, A. (2024). Greenhouse Gas Disclosure: Evidence from Private Firms. *Journal of Business Ethics*, <https://doi.org/10.1007/s10551-024-05697-w>
- (2) Bigus, J., Grahn, A. & Karakaya, M. (2023). Determinants of executive pay in small private firms—initial evidence from Germany. *Journal of Business Economics*, <https://doi.org/10.1007/s11573-023-01150-y>.
- (3) Grahn, A. (2020). Precision and Manipulation of Non-Financial Information: The Curious Case of Environmental Liability. *Abacus*, Vol. 56 (4), 495-534, <https://doi.org/10.1111/abac.12206>.
- (4) Bigus, J. & Grahn, A. (2022). Small Loss Avoidance with Cooperatives: A Result of Debt Financing Demands or Member Commitment? Working paper, Freie Universität Berlin, August 2022, https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4193653.
- (5) Bigus, J., Hillebrand, C. & Grahn, A. (2019). Bank Relationships, Earnings Quality and Cost of Debt: Cross-Country Evidence on Private Firms. <https://papers.ssrn.com/abstract=3498335>.