

# **Maximilian A. Müller**

## **Address**

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## **Current employment**

Associate Professor of Accounting, ESMT Berlin, Berlin, Germany, January 2020–Present.

## **Education**

Dr. rer. pol., (Summa cum laude), WHU – Otto Beisheim School of Management, Vallendar, Germany, 2011.

Diploma, University of Mannheim, Mannheim, Germany, 2008.

## **Past employment**

Professor of Financial Reporting, WHU – Otto Beisheim School of Management, North Rhine-Westphalia, Germany, July 2016–December 2019.

Visiting Scholar, IESE Business School, University Navarra, Madrid, Spain, March 2019–April 2019.

Visiting Scholar, Booth School of Business, University of Chicago, Chicago, IL, USA, August 2015–June 2016.

Assistant Professor of Financial Reporting, WHU – Otto Beisheim School of Management, North Rhine-Westphalia, Germany, July 2012–June 2015.

Visiting Scholar, Lancaster University Management School, Lancaster University, Lancaster, UK, October 2013–November 2013.

Research Assistant, Post-Doc, WHU – Otto Beisheim School of Management, North Rhine-Westphalia, Germany, January 2012–June 2012.

Research Assistant, WHU – Otto Beisheim School of Management, North Rhine-Westphalia, Germany, September 2008–December 2011.

INTACCT Early Stage Researcher, Tilburg School of Economics and Management, Tilburg University School of Economics and Management, Netherlands, Tilburg, The Netherlands, September 2009–April 2010.

Student Research Assistant, University of Mannheim, Mannheim, Germany, April 2006–August 2008.

## **Publications**

### **Peer reviewed journal articles**

Breuer, M., K. Hombach, and M. Müller (forthcoming). When you talk, I remain silent: Spillover effects of peers' mandatory disclosures on firms' voluntary disclosures. *The Accounting Review*.

Jacob, M., R. Michaely, and M. Müller (2019). Consumption taxes and corporate investment. *The Review of Financial Studies* 32 (8): 3144–3180.

Bethmann, I., M. Jacob, and M. Müller (2018). Tax loss carrybacks: Investment stimulus versus misallocation. *The Accounting Review* 93 (4): 101–125.

Breuer, M., K. Hombach, and M. Müller (2018). How does financial reporting regulation affect firms' banking? *The Review of Financial Studies* 31 (4): 1265–1297.

Müller, M., D. Schweizer, and V. Seiler (2016). Wealth effects of rare earth prices and China's rare earth elements policy. *Journal of Business Ethics* 138 (4): 627–648.

Haß, L., S. Johan, and M. Müller (2016). The effectiveness of public enforcement: Evidence from the resolution of tunneling in China. *Journal of Business Ethics* 134 (4): 649–668.

Müller, M., E. Riedl, and T. Sellhorn (2015). Recognition versus disclosure of fair values. *The Accounting Review* 90 (6): 2411–2447.

Haß, L., M. Müller, and S. Vergauwe (2015). Tournament incentives and corporate fraud. *Journal of Corporate Finance* 34: 251–267.

### **Book chapters**

Haß, L., M. Müller, and Z. Zhang (2015). Corporate fraud and bank loan contracting: Chinese evidence. In *Sustainable entrepreneurship in China: Ethics, corporate governance, and institutional reforms*, ed. D. Cumming, M. Firth, W. Hou, and E. Lee, 1–21. New York: Palgrave Macmillan.

### **Non peer reviewed journal articles**

Müller, M., and T. Sellhorn (2017). Bilanz oder Anhang? Worauf Investoren achten. *Controlling & Management Review* 61 (4): 50–55.

Sellhorn, T., S. Hahn, and M. Müller (2010). Der Fall Lehman Bros.: Bilanzkosmetik mit Repo 105/108-Transaktionen. *Der Betrieb* 39: 2117–2124.

Sellhorn, T., S. Hahn, and M. Müller (2010). Wechselwirkungen von Finanzkrise und Rechnungslegung. *Controlling & Management Review* 54 (Supplement 1): 19–21.

Sellhorn, T., S. Hahn, and M. Müller (2010). Die neue Ordnung der US-GAAP. *Zeitschrift für internationale und kapitalmarktorientierte Rechnungslegung* 3: 154–163.

### **In the news**

Sellhorn, T., M. Müller. Wie geht es nach Corona weiter?, *Frankfurter Allgemeine Zeitung*, April 20, 2020.

Sellhorn, T., M. Müller. Gar nichts sagen ist die schlechteste Lösung. (Interview) *Wirtschaftswoche*, 21 April 2020.

## **Teaching experience**

Professor, Part-Time MBA: *Financial Accounting*, ESMT Berlin, Berlin, Germany, 2021–Present.

Professor, Executive Education: *Finance for the Non-Finance Executive*, ESMT Berlin, Berlin, Germany, 2020–Present.

Professor, MSc Level course: *Financial Accounting*, ESMT Berlin, Berlin, Germany, 2020–Present.

Professor, *Finance Development Program - Top Trends Accounting*, Bayer AG/CTcon GmbH, Wermelskirchen, Germany, February 28, 2017–Present.

Professor, *Finance Academy - International Accounting*, German Federal Ministry of Finance, Brühl, Germany, January 3, 2011–Present.

Professor, *BSc Level course: Financial Statement Analysis*, WHU – Otto Beisheim School of Management, Vallendar, Germany, 2017–2019.

Professor, *MSc Level course: Accounting and Financial Analysis*, WHU – Otto Beisheim School of Management, Vallendar, Germany, 2017–2019.

Professor, *MSc Level course: Financial Accounting*, WHU – Otto Beisheim School of Management, Vallendar, Germany, 2016.

Professor, *WHU on Finance - Fundamental Analysis and Valuation*, WHU - Otto Beisheim School of Management, Vallendar, Germany, April 23, 2018.

Professor, *Capital Markets Academy - Financial Statement Analysis*, Deutsche Börse AG, Frankfurt, Germany, December 5, 2012–December 14, 2016.

Assistant Professor, *BSc Level course: Financial Statements*, WHU – Otto Beisheim School of Management, Vallendar, Germany, 2014.

Assistant Professor, *MSc Level course: International Financial Reporting II: Earnings Management*, WHU – Otto Beisheim School of Management, Vallendar, Germany, 2014.

Assistant Professor, *BSc Level course: International Accounting*, WHU – Otto Beisheim School of Management, Vallendar, Germany, 2012–2014.

Assistant Professor, *BSc Level course: Introduction to Financial Accounting [German]*, WHU – Otto Beisheim School of Management, Vallendar, Germany, 2013.

Assistant Professor, *BSc Level course: Financial Statements*, WHU – Otto Beisheim School of Management, Vallendar, Germany, 2012.

Assistant Professor, *BSc Level course: Introduction to Financial Accounting [German]*, WHU – Otto Beisheim School of Management, Vallendar, Germany, 2012.

Tutor, University of Mannheim, Mannheim, Germany, April 2006–August 2008.

### ***Professional activities***

Advisory Board Member Appointed, Othoz GmbH, Berlin, Germany, June 2018–Present.

### ***Editorial services***

Editorial Board Member, *EAR - European Accounting Review*, 2019–Present.

### ***Reviewer services***

American Accounting Association;  
Accounting and Business Research;  
Contemporary Accounting Research;  
Deutsche Forschungsgemeinschaft (DFG),  
European Accounting Review;  
Fonds Wetenschappelijk Onderzoek - Vlaanderen (FWO);  
German Academic Association for Business Research (VHB);  
Journal of Accounting & Public Policy;  
Journal of Accounting Research;  
Journal of Business Finance and Accounting;  
Journal of Corporate Finance,  
Management Science;  
Swiss National Science Foundation;  
The Accounting Review.

### ***Research grants and fellowships***

Research Grant- Leverhulme Trust, 2016-2017.

Postdoc Scholarship- German Academic Exchange Service (DAAD), 2015-2016.

Marie Curie Fellowship- European Commission, 2009-2010.

### ***Honors and awards***

Best Teacher Award, WHU – Otto Beisheim School of Management, 2019.

Best Teacher Award, WHU – Otto Beisheim School of Management, 2016.

Scholarship, German Academic Exchange Service (DAAD), 2016.

Best Teacher Award, WHU – Otto Beisheim School of Management, 2013.

Dissertation award, Esche-Schümann-Commichau, 2013.

Best Teacher Award, WHU – Otto Beisheim School of Management, 2012.

Dissertation award, Koblenz University, 2012.

Fellowship, European Commission Marie Skłodowska-Curie Actions, 2010.

### ***Presentations***

EEA Annual Congress 2021, Barcelona Accounting Seminar 2021, Early Insights Accounting Webinar, 2020; University of Mannheim, 2020; The Hebrew University of Jerusalem, Summer Finance and Accounting Conference, 2019; Frankfurt School of Finance & Management, 2019; ESSEC Business School, 2019; Erasmus University Rotterdam, 2019; ESMT Berlin, 2019; BI Norwegian School of Business, 2019; LMU Munich Accounting, Auditing and Analysis Workshop (Discussion), 2018, 2015; Berlin-Vallendar Conference on Tax Research (Discussion), 2018, 2017, 2016; Free University of Berlin, 2018; IESE Business School University of Navarra, 2018; Tilburg Accounting Spring Camp, 2017; EAA (incl. Discussion), 2017, 2014, 2012, 2011; AAA, Financial Accounting and Reporting Section, 2017, 2013; University of Chicago, 2016; Goethe University of Frankfurt, 2016; Erasmus University Rotterdam, 2016; 19th UNC Tax Symposium, 2016; University of Iowa, 2016; Stockholm School of Economics, 2014; Tilburg University, 2014; University of Göttingen, 2014; Hong Kong Polytechnic University, 2013; AAA, International Accounting Section (incl. Discussion), 2013; Journal of Business Ethics Conference (incl. Discussion), 2013; CGIR Conference (incl. Discussion), 2013; AAA, Annual Meeting (incl. Discussion), 2012

### ***Languages***

English (advanced), German (native), Polish (intermediate).