

Curriculum Vitae

Prof. Jochen Bigus, September 9, 2024

Address:

Freie Universität Berlin
Department of Economics and Business Administration
Thielallee 73
D-14195 Berlin
Germany

Research Interests:

Accounting and Corporate Finance / Corporate Governance, Performance Measurement, Accounting with Private Firms, Auditors' Liability and Independence

Curriculum Vitae

August 1985 – March 1988	Bank trainee and employee, Sparkasse Neumünster
April 1988 – June 1989	Military service
April 1989 – May 1994	Studies in Business, Economics and Sociology, Free University of Berlin Feb. 91 – June 91: Ecole Supérieure de Gestion, Paris May 1994: Diplom-Kaufmann
July 1994 – Sept 1998	Teaching Assistant (Wiss. Mitarbeiter), Fernuniversität Hagen, Professor Bitz (Banking and Finance)
March 1998	Doctoral degree
Oct 1998 – Sept 2001	Post-doc, University of Hamburg, DFG-Graduiertenkolleg "Recht und Ökonomik" (Law and Economics)
Oct 2001 – Sept 2003	"Assistant Professor" (Wiss. Assistent, C1), University of Hamburg, Institute of Law and Economics
December 2002	Habilitation (Postdoctoral degree)
Oct 2003 – March 2007	Professor of International Accounting, University of Osnabrück
April 2007 – March 2011	Professor of Financial Accounting, University of Berne
April 2011 to date	Professor of Managerial Accounting, Free University of Berlin

Visiting appointments:

University of California, Berkeley	Research Fellow, Law and Economics, Aug 2000 – April 2001
Indira Gandhi Institute, Mumbai	Economics Department, Visiting Professor, March 2003
Free University of Bozen	Visiting Professor 2006–2008, 2013, 2022-23
University of Berne	Visiting Professor 2012
Universidad Pública de Navarra	Visiting Professor 2012
Université Fribourg	Visiting Professor 2013
ESMT Berlin	Visiting Professor 2015, 2017

Referee activities, e.g. for:

The Accounting Review, European Accounting Review, Journal of Banking & Finance, Journal of Business Finance & Accounting, Auditing – A Journal of Practice & Theory, Journal of Accounting and Public Policy, Accounting & Business Research, Review of Quantitative Finance & Accounting, European Journal of Finance, Journal of Small Business Management, International Review of Law and Economics, European Journal of Law and Economics, Journal of Economics, Business Research, Zeitschrift für Betriebswirtschaft, Schmalenbach Business Review, European Accounting Association, German Finance Association, European Association of Law and Economics, Netherlands Organisation for Scientific Research, German Research Foundation (DFG)

Research funding acquired

DAAD (German Academic Exchange Service)	Programme “International Quality Networks”, € 430,000 (with Prof. Hans-Bernd Schäfer), December 2001
European Commission	“Asia-link-Programme”, € 210,000 (with Prof. Thomas Eger and Prof. Hans-Bernd Schäfer), January 2005
Swiss Science Foundation	„Fair-Value Accounting, Bank Lending and Effects on GDP”, CHF 227,000, Oct. 2009.
Deutsche Forschungsgemeinschaft	“Income smoothing with private firms”, € 161,000, October 2013.
Fritz Thyssen Stiftung	„Measurement and Determinants of Financial Reporting Opacity with Private Firms – an Empirical Analysis”, € 114,000, March 2015.
Deutsche Forschungsgemeinschaft	Continuation “Income smoothing with private firms”, € 101,000, September 2016.

Main publications

- Bigus, J. & Weicker, M. (2024): Relationship banking and firms’ earnings quality – Does it matter whether banks are creditors or owners?, forthcoming *Journal of Banking & Finance* 159.
- Bigus, J. & Häfele, S. (2018): Shareholder Loans and Earnings Smoothing – Evidence from German Private Firms, *European Accounting Review*, 27(1), 37-74.
- Bigus, J. & Hillebrand, C. (2017): Bank Relationships and Private Firms’ Financial Reporting Quality, *European Accounting Review*, 26(2), 379-409.
- Bigus, J., Georgiou, N. & Schorn, P. (2016): Legal Form and Earnings Properties, *European Accounting Review*, 25(3), 515-548.
- Bigus, J. (2015): Loss Aversion, Audit Risk Judgments, and Auditor Liability, *European Accounting Review*, 24(3), 581-606.
- Bigus, J. (2012): Vague Auditing Standards and Ambiguity Aversion, *Auditing – A Journal of Practice & Theory*, 31(3), 23-46.
- Bigus, J. (2011): Auditor’s Liability with Overcompensation and Reputation Losses, *OR-Spectrum*, 33, 287-307.