

STEPHAN KÜSTER

Prof. Dr. Stephan Küster
Freie Universität Berlin

stephan.kuester@fu-berlin.de
+49 30 838 71412

Chair of Data-driven Accounting and Auditing
Thielallee 73, 14195 Berlin (Germany)



EDUCATION

- 02/2015 - 03/2021 Ph.D., Accounting
Catholic University of Eichstätt-Ingolstadt, Ingolstadt (Germany)
- 10/2012 - 10/2014 Master of Science, Finance, Accounting, Controlling, and Taxation
Catholic University of Eichstätt-Ingolstadt, Ingolstadt (Germany)
- 10/2009 - 08/2012 Bachelor of Science, Economics
University of Bonn, Bonn (Germany)
Exchange: University of Florida, Gainesville (USA)

ACADEMIC POSITIONS

- 01/2023 - *Current* Junior Professor, Chair of Data-driven Accounting & Auditing
Free University of Berlin, Berlin (Germany)
- 10/2021 - 12/2022 Postdoc, Chair of International Accounting & Auditing
University of Bamberg, Bamberg (Germany)

PROFESSIONAL EXPERIENCE

- 10/2019 - 09/2021 Senior Business Consultant, Finance & Risk Digitalization
BearingPoint GmbH, Düsseldorf (Germany)

10/2016 - 09/2019 Assistant Manager, Audit Corporate
KPMG AG, Düsseldorf (Germany)

10/2014 - 09/2016 Associate & Senior Associate, Audit Corporate
KPMG AG, Düsseldorf (Germany)

RESEARCH INTERESTS

- Data-Science Methods in Accounting and Auditing
- Digitalization of Accounting and Auditing
- Corporate Social Responsibility Reporting
- Disclosure Regulation

WORKING PAPER

The Informational Content of Key Audit Matters: Evidence from Using Artificial Intelligence in Textual Analysis. (with Max Götsche and Tobias Steindl)

The Heterogeneity in Corporate Social Responsibility Framework Adoption Practices and Information Asymmetries. (with Brigitte Eierle and Andreas Altendorfer)

PUBLICATIONS

Research Articles in Refereed Journals

The Usefulness of Non-IFRS Segment Data. *Journal of International Accounting, Auditing, and Taxation*, Vol. 43, 2021. (with Max Götsche and Tobias Steindl)

To Reveal or Not to Reveal? The Influence of Cultural Secrecy on Discretionary Disclosure Decisions. *The International Journal of Accounting*, Vol. 55, Nr. 3, 2020. (with Max Götsche and Tobias Steindl)

Other Publications

Einsatz von Softwarelösungen im Rahmen der iXBRL-Konvertierung. In: Eggert, S. & Preuss, P. (Hrsg.): *IT-gestützte Konzernabschlusserstellung. Softwarelösungen für das Konzernreporting und die Konzernberichterstattung*, 2022, S.216-233. (with Wolfgang Völl)

Entwurf des IASB zu Änderungen an IFRS 8 „Geschäftssegmente“ - Analyse der Auswirkungen auf den Jahresabschlusssteller, *KoR*, Heft 09, 2017, S. 356-361.

Berlin, February 2023