

# STEPHAN KÜSTER

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Chair of Data-driven Accounting and Auditing  
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## EDUCATION

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

## ACADEMIC POSITIONS

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

## PROFESSIONAL EXPERIENCE

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

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

## **WORKING PAPER**

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

The Audit Risk Model in a Changing World - Empty Abstraction or Valuable Hidden Agent? (with Klaus Ruhnke)

Assurance Requirements for Non-Financial Information and Real Effects in Supply Chains. (with Florian Habermann, Max Götsche, and Nadine Georgiou)

The Impact of CSR Reporting Regulation on Textual Characteristics: Evidence from the European Union's Non-Financial Reporting Directive. (with Brigitte Eierle and Aaron Kasischke)

Auditors climate-related risk disclosures: Evidence from Key Audit Matters. (with Alexander Grommes, Max Götsche, Florian Habermann, and Tobias Steindl)

The predictive power of SOX 404 textual disclosures: Using internal control reports to detect financial misreporting.

## **PUBLICATIONS**

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*Research Articles in Refereed Journals*

Pricing Firms' Biodiversity Risk Exposure: Empirical Evidence from Audit Fees. *Journal of Industrial Ecology*, Forthcoming. (with Tobias Steindl and Sven Hartlieb)

Investor- versus multi-stakeholder-orientation: The influence of CSR framework adoption on information asymmetries. *Abacus*, Forthcoming. (with Brigitte Eierle and Andreas Altendorfer)

Carbon disclosures and information asymmetry: Empirical evidence on the importance of text in understanding numerical emission allowance disclosures. *Journal of Industrial Ecology*, Vol. 28, No. 6, 2024. (with Tobias Steindl and Florian Habermann)

The Determinants of Linguistic Features in Key Audit Matters: Empirical Evidence from Europe. *International Journal of Auditing*, Vol. 28, No. 3, 2024.

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, No. 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 Jahresabschlussersteller, KoR, Heft 09, 2017, S. 356-361.

Berlin, April 2025