



The **Institute of Accounting and Auditing** is part of the School of Business and Economics at Humboldt-Universität zu Berlin. We are an enthusiastic internationally-oriented team striving for excellence in research and teaching. Our group engages predominantly in empirical research within the fields of corporate transparency and capital market regulation. We are committed to the principles of open science.

We are excited about the new trans-regional Collaborative Research Center "**TRR 266 Accounting for Transparency**" funded by the German Research Foundation (*Deutsche Forschungsgemeinschaft* – DFG). For more information about the TRR 266, please refer to <https://www.accounting-for-transparency.de>.

Apply until August 1, 2019 to join the TRR 266 team at HU! We offer pre-doc and post-doc positions in various projects of the TRR starting on or after **October 1, 2019**. In your application, please indicate which of the projects listed below you are most interested in. Further details on how to apply are provided at the end of this document.

A01 "Determinants of Mandatory Disclosure"

A01 (principal investigator: Ulf Brüggemann, HU Berlin) explores how mandatory financial disclosure varies across countries and over time. Financial disclosures are subject to diverse regulatory regimes. Understanding the determinants of these regimes is instrumental to understanding what drives financial transparency in corporations. Project A01 will provide fruitful input to other TRR 266 projects, and to the academic community at large via the Open Science Data Center (C02), by constructing a comprehensive panel dataset that captures the variation in regulatory disclosure regimes. By exploring this dataset for systematic patterns, the project will also provide insights on the endogenous nature of disclosure regulation and, thus, on the transparency of corporations.

As a pre-doctoral member of the TRR, you will be working towards a doctoral degree under the supervision of Ulf Brüggemann and Urska Kosi (Paderborn). Post-doctoral researchers will contribute independently to the research output of TRR 266.

Your profile:

You are interested and qualified to conduct empirical work on cross-country differences in current and past financial disclosure regulation. You have completed a Master's degree in business administration, economics, law or a related field of study. You have excellent analytical skills and are able to communicate effortlessly in English. You are a great team player, have an independent way of thinking and show a high level of commitment.

B02 "Private Firm Transparency"

B02 (principal investigators: Joachim Gassen, HU Berlin and Urska Kosi, Paderborn University) investigates the effects of financial reporting transparency. The project focuses on private firms because these firms constitute a central part of economic activity and are subject to a less complex regulatory environment, which allows for cleaner identification of underlying mechanisms. Project B02 studies how information spillover effects across private firms with more or less strict reporting requirements affect the investment efficiency of private firms. In addition, the project explores the effect of private firm transparency on the market for mergers and acquisitions and how private firm transparency interacts with the labor market.

As a pre-doctoral member of TRR 266, you will be working towards a doctoral degree under the supervision of Joachim Gassen and Urska Kosi. Post-doctoral researchers will contribute independently to the research output of TRR 266.

Your profile:

You are interested and qualified to conduct empirical work on private firms. You have completed a Master's degree in business administration, economics or a related field of study. You have excellent analytical skills and are able to communicate effortlessly in English. You are a great team player, have an independent way of thinking and show a high level of commitment.

B04 "Real Effects of Transparency"

B04 (principal investigators: Joachim Gassen, HU Berlin, Jens Müller, Paderborn University, and Thorsten Sellhorn, LMU München) investigates the impact of financial transparency on investment and product markets. The project will first collect field evidence, in cooperation with B03 and C01, via surveys and interviews with standard setters, users, and firms on how financial reporting generates real effects on investment and product markets. After that, it will test the suggested mechanisms using observational data. Project B04 will also use regulatory innovations to test for real effects of transparency on diverse outcomes such as firm location choices, consumer activism, environmental policy choices, pension plans, lease contracts, and incentive systems.

As a pre-doctoral member of TRR 266, you will be working towards a doctoral degree under the supervision of Joachim Gassen, Jens Müller and Thorsten Sellhorn. Post-doctoral researchers will contribute independently to the research output of TRR 266.

Your profile:

You are interested and qualified to conduct empirical work on the effects of accounting transparency. You have completed a Master's degree in business administration, economics or a related field of study. You have excellent analytical skills and are able to communicate effortlessly in English. You are a great team player, have an independent way of thinking and show a high level of commitment.

C02 "Open Science Data Center"

Transparency is the key aspect of the TRR 266's research program. The members of the TRR 266 therefore commit to the principles of the open science movement to make their work transparent. The role of the Open Science Data Center (OSDC, C02, principle investigator: Joachim Gassen, HU Berlin) is to provide the necessary infrastructure. Open science implies conducting research so that everybody is able to collaborate and contribute. By developing and evaluating open science tools and methods, C02 will facilitate reusing, redistributing, reproducing and replicating research. In addition, it will engage in data collection and dissemination activities and host open science related events. Thus, it will share the findings of the TRR 266 with the scientific community and promote the benefits of open science.

Your profile (Post 1):

As a pre-doctoral member of TRR 266, you will be working towards a doctoral degree under the supervision of Ulf Brüggemann and Joachim Gassen. Post-doctoral researchers will contribute independently to the research output of TRR 266.

You are interested and qualified to conduct empirical work and have developed an appetite for statistical programming. You love to work with data and are passionate about open science. You have completed a Master's degree in economics, statistics, information science or a related field of study. You have excellent analytical skills and are able to communicate effortlessly in English. You are a great team player, have an independent way of thinking and show a high level of commitment.

Your profile (Post 2):

As a pre-doctoral member of TRR 266, you will be working towards a doctoral degree under the supervision of Joachim Gassen, Max Klimm and Stefan Lessmann (all HU Berlin). Post-doctoral researchers will contribute independently to the research output of TRR 266.

You are experienced in statistical programming. You would like to use your programming skills to address issues of disclosure control, differential privacy and machine learning. You are passionate about open science and have completed a Master's degree in statistics, information science, economics or a related field of study. You have excellent analytical skills and are able to communicate effortlessly in English. You are a great team player, have an independent way of thinking and show a high level of commitment.

How to apply?

We seek to fill these positions by October 1, 2019.

Please send your application documents (cover letter, CV, list of references, working paper if available) in electronic form to Andrea Häußler (wpruefung@wiwi.hu-berlin.de). Please provide the application references for the positions to which you are applying to:

- DR/130/19: Post-doctoral position (100 % E 13 TV-L HU), Open Science Data Center (C02)
- DR/131/19: Pre-doctoral position (75 % E 13 TV-L HU), Open Science Data Center (C02)
- DR/132/19: Post-doctoral position (100 % E 13 TV-L HU), projects A01, B02 or B04
- DR/133/19: Pre-doctoral position (75 % E 13 TV-L HU). projects A01, B02 or B04

If you are open to be considered for various positions, please indicate so. Part-time employment is possible.

The Humboldt-Universität zu Berlin aims to increase the share of women in research and teaching and, thus, emphatically encourages qualified female researchers to apply. Applications from researchers based abroad and researchers with a migration background are highly welcome. German language skills are not required. Preference will be given to disabled persons with equal qualifications.

For additional information, please contact Ulf Brüggemann (u.bruggemann@hu-berlin.de) or Joachim Gassen (gassen@wiwi.hu-berlin.de).

The official German language versions of these positions can be found at:
<https://www.personalabteilung.hu-berlin.de/stellenausschreibungen>