Victor Wagner

LMU Munich
Ludwigstr. 28, 80539 Munich, Germany
victor.wagner@lmu.de

Academic Positions

LMU Munich, Germany — since 2020
Accounting for Transparency
Research and Teaching Assistant

The New Institute, Hamburg, Germany — 2023
Think Tank for research on the socio-economic transformation
Visiting Fellow

Education

PhD in Accounting, LMU Munich — 2021-2026

- Visiting Scholar, The University of Chicago Booth School of Business — 2024-2025
- Visiting Scholar, University of Amsterdam Business School — 2024

Master of Business Research, LMU Munich — 2019-2021
Bachelor in Business Administration, DHBW Ravensburg — 2015-2018

Research

Working Papers

Standardizing disclosures in the age of AI: Evidence from sustainability reporting.
Solo-authored Job Market Paper

Targeting Transparency: Early Evidence on Mandatory Adoption of European Sustainability Reporting Standards (with Charlotte Donau, Katharina Hombach, Inga Meringdal, Maximilian A. Müller, and Thorsten Sellhorn), Working Paper.
R&R at the Journal of Accounting Research

Climate Disclosure in Financial Statements (with Maximilian A. Müller, Gaizka Ormazabal, and Thorsten Sellhorn), Working Paper.
R&R at the Journal of Accounting Research

Aligning the Stars for the Global Baseline: The Problems, Policies and Politics of Creating the ISSB (with Christoph Pelger, Thorsten Sellhorn, and Katharina Weiß), Working Paper.
Presented at the Accounting, Organizations, and Society workshop

Tracking Corporate Sustainability in Europe with Machine Learning (with Stefan Feuerriegel, Kerstin Forster, Lucas Keil, Maximilian A. Müller, and Thorsten Sellhorn), Working Paper.

Work in Progress

New Kids on the Block: How a Non-Traditional Auditing Firm Enters Sustainability Assurance (with Cathrin Hausmann and Victoria Honsel).

Stakeholder Engagement and the Materiality Assessment (with Andreas Oberhauser, Jan Seitz, and Thorsten Sellhorn).

Curiosity for ESG information (with Ann-Kristin Großkopf and Sebastian Stirnkorb).

Who Wants What? Mapping Stakeholder Demand for ESG Information (with Tim Detrois, Katharina Hombach and Maximilian A. Müller).

Book Chapters

The Forces that Shape Mandatory ESG Reporting (with Thorsten Sellhorn), in: Research Handbook on Environmental, Social and Corporate Governance (ed.: T. Kuntz), pp. 269–292, Edward Elgar, 2024.

The Path to the First IFRS Sustainability Disclosure Standards (with Christoph Pelger, Thorsten Sellhorn and Katharina Weiß), in: Research Handbook on Sustainability Reporting (ed.: G. Aras et al.), pp. 109–126, Edward Elgar, 2024.

ESG-Berichterstattung - Konzept, ökonomischer Hintergrund und Entwicklung [*ESG-Reporting: Concept, economic background and current developments*] (with Thorsten Sellhorn), in: Praxishandbuch ESG (ed.: K. Andrejewski et al.), pp. 1-25, Fachmedien Recht und Wirtschaft, 2023.

Professional Journals

Standards für die Nachhaltigkeitsberichterstattung im Vergleich [*Comparing the sustainability reporting standards of ESRS, IFRS and GRI*] (with Thorsten Sellhorn, Maximilian A. Müller and Katharina Hombach), *Die Wirtschaftsprüfung*, Issue 13, pp. 735-744, 2023.

Gap-Assessment zur Klimaberichterstattung am deutschen Kapitalmarkt [*Assessing the gap of German listed firms with upcoming sustainability reporting standards*] (with Thorsten Sellhorn, Maximilian A. Müller, Katharina Hombach, Charlotte Donau and Inga Meringdal), *Der Betrieb*, Issue 9, pp. 465-472, 2023.

Erstanwendung der EU-Taxonomie – Eine empirische Analyse deutscher Unternehmen [*First-time application of the EU Taxonomy for German listed firms*] (with Thorsten Sellhorn and Ann-Kristin Großkopf), *KoR*, Issue 6, pp. 251-258, 2022.

Das International Sustainability Standards Board und globale Standards für Nachhaltigkeitsberichterstattung [*Global standards for sustainability reporting and the ISSB*] (with Thorsten Sellhorn), *Der Betrieb*, Issue 1, pp. 1-9, 2022.

Globale Standards für Nachhaltigkeitsberichterstattung – Eine kritische Analyse des Vorstoßes der IFRS-Stiftung [*A critical assessment of the comment letters to the IFRS Foundation's Consultation Paper on Sustainability Reporting*] (with Thorsten Sellhorn, Ann-Kristin Großkopf and

Katharina Weiß), *Der Betrieb*, Issue 30, pp. 1620-1629, 2021.

Presentations

*(P: Presentation, Co: Presentation by Co-Author, D: Discussion, A: Attendance Only, *: scheduled)*

2025	Chicago Booth (Chicago, IL – P) Schulich School of Business, York University (Toronto, Canada – P) FARS Midyear Meeting (Atlanta, GA – P)
2024	TRR 266 Annual Conference (Paderborn, Germany – Co) 3rd Journal of Accounting Research Registered Reports Conference (virtual – Co) 11th CSEAR Emerging Scholars Colloquium (St. Andrews, Scotland – P) 14th Interdisciplinary Perspectives on Accounting Conference (London, UK – P) University of St. Gallen (Switzerland – Co) University of Bristol (UK – Co) SWAC Summer Edition 2024 (St. Gallen, Switzerland – Co) Université de Neuchâtel (Switzerland – Co) Aalto University, Helsinki School of Economics (Finland – Co) Munich Finance Day (Germany – Co) 46th EAA Annual Congress (Bucharest, Romania – P, D) 40th EAA Doctoral Colloquium (Bucharest, Romania – P) Charles III University of Madrid (Spain – Co) AOS Workshop on Grand Challenges (Stockholm, Sweden – P) Accounting Research Camp on Transparency In Corporations and markets (P) University of Amsterdam (The Netherlands – P)
2023	Audencia Business School (Nantes, France – P) Pellens+4 Research Seminar (Bochum, Germany – A) 45th EAA Annual Congress (Helsinki, Finland – A)
2022	Pellens+4 Research Seminar (Berlin, Germany – P) 44th EAA Annual Congress (Bergen, Norway – A)

Media Coverage

- Feb 2025: Interview on the effects of the deregulation of sustainability reporting
  how-green-works.de
- Sep 2024: Interview on transition risks in corporate financial reporting
  how-green-works.de
- Sep 2024: Interview on the role of transparency in transition financing
  how-green-works.de
- Feb 2024: Interview on sector-specific sustainability reporting standards
  how-green-works.de

Memberships

European Accounting Association (EAA)
TRR 266 Accounting for Transparency

Centre for Social and Environmental Research (CSEAR)
Verband der Hochschullehrer für Betriebswirtschaft e.V. (VHB)

Teaching Experience

LMU Munich

Introduction to Financial Accounting (BSc)	2020, 2021, 2022, 2023
International Accounting (BSc)	2021, 2022, 2024
Seminar in Accounting, Auditing and Analysis (BSc)	2021, 2023, 2024, 2025
Python for Empirical Research in Accounting (MSc)	2023

External

Introduction to Emissions Reporting under ESRS E1, SRN Academy	2025
Digital Coaching ESRS & CSRD kompakt, GREEN.WORKS Academy	2024

Commitment to Open Science

Co-founder, Sustainability Reporting Navigator (SRN)

The SRN is an evolving platform that seeks to enable companies, users, and researchers of sustainability information to easily

- navigate and compare requirements across European Sustainability Reporting Standards (ESRS), IFRS Sustainability Disclosure Standards (IFRS SDS) and GRI Standards
- access and benchmark companies' sustainability reporting practices
- learn about stakeholders' preferences and new developments regarding corporate sustainability reporting

SEPTEMBER 2025