

Curriculum Vitae

Aline Grahn, August 2023

Address:

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

Tel: +49 - 30 83859516
aline.grahn@fu-berlin.de

Research Interests

ESG Reporting, Financial Accounting with Private Firms, Compensation Contracts including Non-Financial Indicators, Analytical Non-Financial Accounting

Qualifications and Career

08/2000 – 07/2008	Gymnasium Carolinum, Neustrelitz (Abitur)
10/2008 – 11/2014	Studies of Mechanical Engineering at Technical University of Dresden
10/2010 – 02/2015	Studies of Economics at Technical University of Dresden (parallel)
03/2015 – 03/2020	Research Assistant, FACTS-Department, Chair of Managerial Accounting, Freie Universität Berlin
02/2016 – 05/2019	Doctoral Program DPBR
10/2017 – 03/2018	Guest Researcher at Monash University, Melbourne
03/2019 – 06/2019	Lecturer at Frankfurt School of Finance & Management, Frankfurt/Main
05/2019	Doctoral Degree, summa cum laude
from 04/2020	Assistant Professor (“Juniorprofessor”) for “Financial and Management Accounting”, FACTS-Department, Free University of Berlin
07/2021 – 06/2022	Maternity leave

Research stays and scholarships

07/2008	scholarship for top high school graduates, granted by “Carolinum e.V.”
10/2010 – 03/2015	Winner of the ThyssenKrupp Award 2010 and admission to the „best of“ program of ThyssenKrupp AG, incl. merit-based scholarship
10/2017 – 03/2018	guest researcher at Monash University, Melbourne, funded by a scholarship granted by the German Academic Exchange Service

Conference Presentations, e.g. at

45th EAA Annual Congress, Helsinki, Finland; 15th Workshop on European Financial Reporting (EUFIN), Vienna, Austria; 42nd EAA Annual Congress, Paphos, Zypern; Brown Bag Seminar at Frankfurt School of Finance & Management, Frankfurt/Main, Germany; FACTS-Research Workshop, Freie Universität Berlin, Germany; 41st EAA Annual Congress, Milano, Italy; 80th VHB conference, Magdeburg, Germany; Management & Marketing-Research Workshop, Freie Universität Berlin, Germany; Brown Bag Seminar at the Department of Accounting, Monash University Melbourne, Australia; XVIII. GEABA, Hohenheim, Germany; 13th Workshop on European Financial Reporting (EUFIN), Florence, Italy; 15th Annual Conference for Management Accounting Research, Vallendar, Germany; 78th VHB conference, Munich, Germany; 39th EAA Annual Congress, Maastricht, the Netherlands

Doctoral courses

08/2015	“RTG Summer School“, Anne Beyer (Stanford Graduate School of Business)
09/2015	“Analytical Accounting“, Ralf Ewert (Karl-Franzens-Universität Graz)
10/2015 – 02/2016	“Accounting and Economics“, Jochen Bigus (Freie Universität Berlin)
11/2015	“Analytical Research in Corporate Governance“, Benjamin Hermalin (University of California, Berkeley)
02/2016 and 08/2016	“Quantitative Methods“, Sascha Raithel (Freie Universität Berlin)
04/2017 – 07/2017	“Approaches to Business Research“, Gregory Jackson (Freie Universität Berlin)
07/2018	“XIV. Summer School on Accounting“, Jonathan Glover (Columbia Business School)
09/2018	“Survey Research Methods“, Sascha Raithel (Freie Universität Berlin), Christian M. Ringle (Technische Universität Hamburg-Harburg), and Marko Sarstedt (Otto-von-Guericke-Universität Magdeburg)

List of Publications

- (1) Bigus, J., Grahn, A. & Karakaya, M. (2023). Determinants of executive pay in small private firms—initial evidence from Germany. *Journal of Business Economics*, <https://doi.org/10.1007/s11573-023-01150-y>.
- (2) Grahn, A. (2020). Precision and Manipulation of Non-Financial Information: The Curious Case of Environmental Liability. *Abacus*, Vol. 56 (4), 495-534, <https://doi.org/10.1111/abac.12206>.
- (3) Grahn, A. (2023). Greenhouse Gas Disclosure: Evidence from Private Firms, Working paper, Freie Universität Berlin, Juni 2023, <http://ssrn.com/abstract=3230783>.
- (4) Bigus, J. & Grahn, A. (2022). Small Loss Avoidance with Cooperatives: A Result of Debt Financing Demands or Member Commitment? Working paper, Freie Universität Berlin, August 2022, https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4193653.
- (5) Bigus, J., Hillebrand, C. & Grahn, A. (2019). Bank Relationships, Earnings Quality and Cost of Debt: Cross-Country Evidence on Private Firms. <https://papers.ssrn.com/abstract=3498335>.