

Prof. Dr. Marius F. Gros

Current Positions

Visiting Professor of Financial Accounting (SAFE),
Goethe- University Frankfurt, since 2019
Professor of Finance and Accounting, University of
Bremen, since 2015

Contact

University of Bremen
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Other Affiliations

Appointed Member, German Chamber of Auditors, Board of Examiners, Berlin, from 2019
Appointed Member, Consultative Working Group, Corporate Reporting Standing Committee, European
Securities Market Agency (ESMA), Paris, France, since 2017
Lecturer, Vietnamese German University, Ho Chi Minh City, Vietnam, since 2012

Prior Positions

Visiting Professor of Accounting and Corporate Governance, University of Oldenburg, 2018-2019
Lecturer, Heidelberg University, 2011-2017
Lecturer, Institute for Law and Finance, House of Finance, Goethe University Frankfurt, 2011-2016
Assistant Professor of Auditing and Corporate Governance, Goethe University Frankfurt, 2010-2015
Lecturer, DHBW Mosbach (Cooperative State University), 2011
Research Assistant, Goethe University Frankfurt, 2007-2010

Education

Habilitation (German postdoctoral degree), Goethe University Frankfurt, 2015
Dr. rer. pol. (German Ph.D. equivalent), Goethe University Frankfurt, 2010
Dipl.-Kfm. (German M.Sc. equivalent), Goethe University Frankfurt, 2007

Research Interest

Financial reporting and enforcement of accounting standards
Capital markets and regulation
Interdependencies between corporate governance and financial reporting

Selected Publications

Internal audit function quality and the financial reporting process – results of a survey on German listed
companies, in: *Journal of Management and Governance* (2017), Vol. 21, S. 291-329 (*co-authored with Sebastian
Koch and Christoph Wallek*)

Lobbying and Audit Regulation in the EU, in: *Accounting in Europe*, Vol. 13 (2016), pp. 381-403 (*co-authored
with Daniel Worret*)

Enforcement of accounting standards: how effective is the German two-tier system in detecting earnings
management?, in: *Review of Managerial Science*, Vol. 9 (2015), pp. 431-485 (*co-authored with Hans-Joachim
Böcking and Daniel Worret*)

Are different stock market transparency requirements associated with different accounting quality levels? An
analysis of bonding effects on the German stock market, in: *Journal of Business Economics*, Vol. 85 (2015), pp.
597-633 (*co-authored with Christoph Wallek*)

Rechnungslegung in Deutschland und den USA – Implikationen für eine zweckadäquate Fortentwicklung der
deutschen Rechnungslegungskonzeption (Financial reporting in Germany and the USA – Implications for a
purposeful further development of the German financial reporting concept), Wiesbaden: Gabler 2010
(*dissertation*)