



LEUPHANA
UNIVERSITÄT LÜNEBURG

Prof. Dr. Patrick Velte
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Dissertations (first reviewer)

- Dr. Felix Thiele, M. Sc. (2017: "Financial Decisions in Family Firms: Private Equity Investors, Capital Structures and Firm Identity")

(Rottke, O.M./Thiele, F.K. 2018. Do family investors differ from other investors? Similarity, experience, and professionalism in the light of family investee firm challenges. Journal of Business Economics 88: 139-166; Thiele, F.K. 2017. Family businesses and non-family equity: literature review and avenues for future research. Management Review Quarterly 67: 31-63; Thiele, F.K./Wendt, M. 2017. Family firm identity and capital structure decisions. Journal of Family Business Management 7: 221-239; Thiele, F./Busse, S./Prigge, S. 2018. Private Equity Investors and Family firms: The Role of Exit Intentions and Conflicts. Corporate Ownership and Control 15: 44-58.)

- Dr. Jörn Obermann, M.A. (2019: "Essays on Say-on-Pay: Theoretical analysis, literature review and empirical evidence from Germany")

Obermann, J. 2020. Let's talk about money! Assessing the link between firm performance and voluntary Say-on-Pay votes. Journal of Business Economics 90: 109-135; Obermann, J./Velte, P. 2018. Determinants and consequences of executive compensation-related shareholder activism and say-on-pay votes: A literature review and research agenda. Journal of Accounting Literature 40: 116-151; Obermann, J. 2018. Can management-sponsored non-binding remuneration votes shape the executive compensation structure? Evidence from Say-on-Pay votes in Germany. The European Journal of Finance 24: 1609-1630; Obermann, J./Velte, P./Gerwanski, J./Kordsachia, O. 2020. Mutualistic symbiosis? Combining theories of agency and stewardship through behavioral characteristics. Management Research Review 43: 989-1011.

- Dr. Martin Wendt, M.A. (2019: "Capital Structure and Tax Policies in German Family Firms: Empirical Focus on Bank Debt and Tax Avoidance")

Thiele, F.K./Wendt, M. 2017. Family firm identity and capital structure decisions. Journal of Family Business Management 7: 221-239; Kovermann, J./Wendt, M. 2019. Tax avoidance in family firms: Evidence from large private firms. Journal of Contemporary Accounting and Economics 15: 145-157; Wendt, M. 2019. Family Firm Heterogeneity and Bank Debt: An Application of the F-PEC Scale. Working Paper.

- Dr. Oliver Mock, M.Sc. (2019: "European Harmonization of National Tax Accounting Rules – a conceptual and empirical analysis with a focus on the German setting")

Velte, P./Mock, O. 2017. EU-Richtlinienvorschlag über eine Gemeinsame Körperschaftsteuer-Bemessungsgrundlage (GKB) vom 25.10.2016. Eine rechtsvergleichende und kritische Analyse zur steuerlichen Gewinnermittlung. Steuer und Wirtschaft 126-144; Velte, P./Mock, O. 2018. Experteninterviews zur europäischen Reform der steuerlichen Gewinnermittlung (Teil I und Teil II). Finanz-Rundschau 100: 1081-1091 und 1125-1135; Mock, O. 2019. Proposal for a Common Corporate Tax Base (CCTB): The Case for Foundational Principles. European Taxation 59: 209-218.

- Dr. Jost Kovermann, M.A., LL.M. oec. (2019: "Tax Avoidance, Corporate Governance and Corporate Finance. Agency-theoretical analysis, literature review and empirical investigation ")

Kovermann, J./Velte, P. 2019. The impact of corporate governance on corporate tax avoidance. A literature review. Journal of International Accounting, Auditing and Taxation 36: 100270; Kovermann, J. 2018. Tax avoidance, tax risk and the cost of debt in a bank-dominated economy. Managerial Auditing Journal 33: 683-699; Kovermann, J./Wendt, M. 2019. Tax avoidance in family firms: Evidence from large private firms. Journal of Contemporary Accounting and Economics 15: 145-157; Kovermann, J./Velte, P. 2021. CSR and Tax Avoidance: A Review of Empirical Research. Corporate Ownership & Control 18: 20-39.

- Dr. Luka Weber, M.A. (2020: „The Impact of Compensation and Expertise of Supervisory Boards and Audit Committees on Earnings Quality: Literature Review and Empirical Evidence from Germany”)

Velte, P./Weber, L.H.H. 2019. Funktions-, anreiz- und aufwandsorientierte Vergütung des Aufsichtsrats und Prüfungsausschusses. Empirische Ausgestaltung im DAX30, MDAX, SDAX und TecDAX. Betriebswirtschaftliche Forschung und Praxis 71: 214-262; Weber, L.H.H. 2020. Is Audit Committee Expertise Related to Earnings Quality? Evidence from Germany. Journal of Managerial Issues 32: 294-317; Weber, L.H.H. 2020. Does Supervisory Board Compensation Structure Influence Members' Monitoring Diligence and Effectiveness in Constraining Earnings Management? Working Paper.

- Dr. Laurent Lazar, M.A. (2020: „Determinants and consequences of goodwill impairments. Literature review and empirical evidence from Germany”)

Velte, P./Lazar, L. 2017. Bestandsaufnahme und Würdigung der empirischen Rechnungslegungsforschung zum Goodwill Impairment Only Approach nach IFRS. Betriebswirtschaftliche Forschung und Praxis 69: 57-86; Lazar, L. 2019. Manager's misinterpretation of goodwill impairments. Evidence from German listed companies. International Journal of Accounting, Auditing and Performance Evaluation 15: 168-190; Lazar, L./Velte, P. 2018. Determinants and mandatory goodwill disclosure. The case of impairment testing in Germany. International Journal of Managerial and Financial Accounting 10: 301-330; Lazar, L. 2020. Value relevance of goodwill impairment losses: Evidence from Germany. Working Paper.

- Dr. Jannik Gerwanski, M.Sc. (2020: “Determinants and Consequences of Integrated Reporting Adoption, Quality and its Assurance: Empirical Evidence and Critical Voices from an International and German Perspective”)

Gerwanski, J./Kordsachia, O./Velte, P. 2019. Determinants of materiality disclosure quality in integrated reporting: Empirical evidence from an international setting. Business Strategy and the Environment 28: 750-770; Gerwanski, J. 2020. Managers' incentives and disincentives to engage with integrated reporting or why managers might not adopt integrated reporting: an exploratory study in a nascent setting. Qualitative Research in Accounting & Management 17: 553-587; Gerwanski, J. 2020. Does it pay off? Integrated reporting and cost of debt: European evidence. Corporate Social Responsibility and Environmental Management 27: 2299-2319; Gerwanski, J./Velte, P./Mechtel, M. 2021. Do Nonprofessional Investors Value the Assurance of Integrated Reports? Exploratory Evidence. Working Paper.

Dissertations (Second reviewer)

- Das Phänomen Bürgerenergie in Deutschland. Eine betriebswirtschaftliche Analyse von Bürgergesellschaften im Bereich der Erneuerbaren Energien-Produktion (Dr. Franziska Kahla)
- Die Ko-Produktion von freiwilligen kommunalen Aufgaben unter Einbeziehung finanzieller Bürgerbeteiligungsmodelle als ein Teilbereich der New Public Governance (Dr. Frank Wessel)
- Entrepreneurial Determinants among deaf and hard-of-hearing individuals: Understanding contextualized intention formation (Dr. Michael Jasniak)
- Individuals, Institutions and the Common Good (Dr. Steven A. Brieger)
- Perspectives on Agency and Institutional Change (Dr. Elias Rudolf Kaiser)
- Rechnungslegung nach deutschem und europäischem Handelsrecht. Norm(revision)en, Systemanalysen, Kommunikationsverhalten & Informationsqualität (PD Dr. Markus Kreipl; Habilitation)