

Negin Attar-Niggemann, PhD

University of Zurich
Department of Business Administration, Chair of Managerial Accounting
Plattenstrasse 14
CH-8032 Zurich, Switzerland
E-Mail: negin.attar@business.uzh.ch
Tel: +41782584822

(Last updated: November 2025)



ACADEMIC POSITIONS

University of Zurich, Switzerland

- Postdoctoral Researcher 2023-present

Vienna University of Economics & Business, Austria

- External Lecturer 2021-present

Johannes Kepler University Linz, Austria

- Postdoctoral Researcher 2021-2022
- Research Assistant (PhD) 2020-2021

Karl-Franzens-University Graz, Austria

- Research Assistant (PhD) 2016-2020

American University of Sharjah, UAE

- Teaching & Research Assistant 2011-2013

EDUCATION

Karl-Franzens-University Graz, Austria

- PhD, Accounting (with honors) 2016-2021
 - Thesis: “PCAOB-type Regulation and Audit Portfolio”

University of Manchester, Manchester Business School, UK

- MSc, Accounting & Finance 2014-2015

American University of Sharjah, UAE

- BSc, Major in Accounting & Minor in Finance 2009-2013

Visiting Scholar: University of Texas at Austin, McCombs School of Business, USA (2024); University of Zurich, Switzerland (2020), University of Toronto, Rotman Business School, Canada (2019), University of North Carolina, Kenan-Flagler Business School, USA (2018-2019)

RESEARCH

Areas of Interest

- Auditing, Corporate Governance, Financial Accounting, Managerial Accounting, Financial Disclosure, Real Effects of Accounting

Papers Under Review

- “Revealing Client Names in Inspection Reports: Effects of PCAOB Transparency on Audit Quality and Private Litigation” with Volker Laux & Felix P. Niggemann (*R&R at the Journal of Accounting Research*)

Working Papers

- “Effects of Audit Standards on Financing Capacity and Social Welfare” with Volker Laux & Felix P. Niggemann (*preparing for submission*)
- “Firm Diversification, Information Asymmetry, and Audit Fees: New European Insights” with Markus Mottinger (*preparing for submission*)
- “Audit Portfolio and Client Acceptance Decision” (*preparing for submission*)
- “The Optimal Level of PCAOB Regulation”

Work in Progress

- “Effects of Non-Audit-Service Provision on Reporting Bias and Audit Quality” with Felix P. Niggemann

AWARDS & HONORS

- Walther-Rathenau Preis (best paper award), GEABA Symposium, 2025
- Research award (PhD Dissertation), KSW, 2022
- Main research award (PhD Dissertation), IWP, 2022
- Promotional scholarship, Karl-Franzens-University Graz, 2018
- High merit with distinction in Dissertation, University of Manchester, 2015
- On Dean’s list, American University of Sharjah, 2009 & 2013

PROFESSIONAL ACTIVITIES

Presentations at Conferences & Workshops

2025 Carnegie Mellon University, Pittsburgh, USA (presented by co-author)
EAA– 47th Annual Congress, Rome, Italy (presented by co-author)
14th ARW Conference, Zurich, Switzerland
2nd AES Annual Conference, New York, USA
EARNet Symposium, Vienna, Austria
GEABA Symposium, Vallendar, Germany (presented by co-author)
Invited Presenter for 2nd BAM Workshop, Mainz, Germany

2024 Invited Discussant for 15th Workshop on Accounting & Economics, Vienna, Austria
Invited Presenter for EARNet, held online
BAFA– 34th Audit & Assurance Conference, Dublin, Ireland
EAA– 46th Annual Congress, Bucharest, Romania
Internal Workshop, The University of Texas at Austin, Austin, USA (presented by co-author)
PCAOB Conference on Auditing & Capital Markets, Washington, USA (presented by co-author)
AES Webinar, held online (presented by co-author)
Internal Workshop, University of Zurich, Zurich, Switzerland
The University of Texas at Dallas, Dallas, USA (presented by co-author)

2023 GEABA Symposium, Paderborn, Germany
EARNet Symposium, Thessaloniki, Greece
Internal Workshop, University of Zurich, Zurich, Switzerland

2022 Invited Discussant for 14th Workshop on Accounting & Economics, Rotterdam, Netherlands
EAA– 44th Annual Congress, Bergen, Norway

2020 DART Graduate Workshop, Frankfurt, Germany
Internal Workshop, University of Zurich, Zurich, Switzerland

2019 Brown Bag, University of North Carolina, Chapel Hill, USA
Workshop in Accounting & Regulation, Siena, Italy
GEABA Symposium, Vallendar, Germany

2018 EAA – 41st Annual Congress, Milan, Italy
DART Graduate Workshop, Mannheim, Germany

Attendance at Conferences & Workshops

2025 Auditing Section Midyear Meeting, Charlotte, USA
Purdue Accounting Theory Conference, West Lafayette, USA
EAA– 47th Annual Congress, Rome, Italy
Junior Theory Conference, New York, USA

2024 FAR Conference, Breukelen, Netherlands
AES Summer School, New York, USA
1st AES Annual Conference, New York, USA
Junior Theory Conference, New York, USA
AAA Annual Meeting, Washington, USA
CMU Mini-Conference, Pittsburgh, USA
Internal Workshop, The University of Texas at Austin, Austin, USA
PCAOB Conference on Auditing & Capital Markets, Washington, USA

Editor

- Editorial Board Member, *Accounting Open*

Ad hoc Reviewer

- EAA Annual Conference
- AES Annual Conference
- ARW Conference

TEACHING

2024-present Managerial & Tax Aspects of Transfer Pricing (Graduate, Assisting), Accounting & Economics (Graduate, Exercises)
2021-present Auditing (Undergraduate)
2024 Economics of Auditing (Graduate, Assisting)
2023 Advanced Financial Accounting (Graduate, Exercises), Theories of Accounting Disclosure (Graduate, Assisting)
2021-2022 Auditing of MNCs (Undergraduate), Current Issues in Finance & Accounting (Graduate, Assisting), Basics of Academic Writing (Undergraduate)
2011-2013 Principles of Financial Accounting (Undergraduate, Assisting), Intermediate Accounting (Undergraduate, Assisting)

PROFESSIONAL EXPERIENCE

International Training Institute, UAE

- Lecturer (Accounting & Economics, High School) 2016

Niaar General Trading, UAE

- Account Executive 2013-2014

ADDITIONAL

Languages

- Persian (Native), English (Excellent, C2), German (Advanced, B2), Arabic (Beginner, A1)

Technical Skills

- LaTeX, Mathematica, MS Office, STATA, SAS, Tally Accounting Software