

Claus Holm

PROFESSOR

Department of Management, Aarhus University
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Personal data

Date of birth 7 February, 1965

Nationality Danish

Languages Danish (native), English (fluent)

Research interests Auditing, Corporate Governance, Financial Reporting

Teaching interests Auditing, Accounting Theory

Academic positions

Professor DEPARTMENT OF MANAGEMENT, AARHUS UNIVERSITY DEPARTMENT OF ECONOMICS AND BUSINESS ECONOMICS, AARHUS UNIVERSITY	<i>Aarhus, Denmark</i> 2024 - Present 2016 - 2024
MSO Professor DEPARTMENT OF ECONOMICS AND BUSINESS, AARHUS UNIVERSITY	<i>Aarhus, Denmark</i> 2011-2016
MSO Professor DEPARTMENT OF BUSINESS STUDIES, AARHUS UNIVERSITY	<i>Aarhus, Denmark</i> 2008-2011
Associate Professor DEPARTMENT OF BUSINESS STUDIES, AARHUS SCHOOL OF BUSINESS	<i>Aarhus, Denmark</i> 2000-2008
External Lecturer in Auditing UNIVERSITY OF SOUTHERN DENMARK	<i>Kolding, Denmark</i> 2003-2007
External Lecturer in Auditing AALBORG UNIVERSITY	<i>Aalborg, Denmark</i> 2002-2005
External Lecturer in Financial Accounting SCHOOL OF ECONOMICS AND MANAGEMENT, AARHUS UNIVERSITY	<i>Aarhus, Denmark</i> 2000-2005
External Lecturer in Health Economy HEALTH, AARHUS UNIVERSITY	<i>Aarhus, Denmark</i> 1998-2001
Teaching Assistant in Auditing AALBORG UNIVERSITY	<i>Aalborg, Denmark</i> 1998
Teaching Assistant in Financial Accounting SCHOOL OF ECONOMICS AND MANAGEMENT, AARHUS UNIVERSITY	<i>Aarhus, Denmark</i> 1997
Assistant Professor DEPARTMENT OF ACCOUNTING, AARHUS SCHOOL OF BUSINESS	<i>Aarhus, Denmark</i> 1996-2000
Amanuensis DEPARTMENT OF ACCOUNTING, AARHUS SCHOOL OF BUSINESS	<i>Aarhus, Denmark</i> 1994-1995
PhD-student DEPARTMENT OF ACCOUNTING, AARHUS SCHOOL OF BUSINESS	<i>Aarhus, Denmark</i> 1991-1994
PhD-student DEPARTMENT OF AUDITING AND QUALITY MANAGEMENT, AARHUS SCHOOL OF BUSINESS	<i>Aarhus, Denmark</i> 1990-1991

Education

PhD in Auditing AARHUS SCHOOL OF BUSINESS	<i>Aarhus, Denmark</i> 1996
MSc in Accounting and Auditing (Cand.Merc.Aud) AARHUS SCHOOL OF BUSINESS	<i>Aarhus, Denmark</i> 1993
MSc in Business Economics (Cand.Oecon) AARHUS UNIVERSITY	<i>Aarhus, Denmark</i> 1989

Administrative & Management Responsibilities

Director of Center for Accounting DEPARTMENT OF MANAGEMENT	<i>Aarhus, Denmark</i> Feb. 2024 – Present
Member of Section Council ACCOUNTING AND FINANCE SECTION, DEPARTMENT OF ECONOMICS AND BUSINESS ECONOMICS	<i>Aarhus, Denmark</i> Feb. 2021 – Feb. 2024
Education Coordinator (HD-R) DEPARTMENT OF ECONOMICS AND BUSINESS ECONOMICS	<i>Aarhus, Denmark</i> June 2021 -Present
Head of Section ACCOUNTING AND FINANCE SECTION, DEPARTMENT OF ECONOMICS AND BUSINESS ECONOMICS	<i>Aarhus, Denmark</i> Nov. 2017-Jan. 2021
Member of Departmental Leader Group DEPARTMENT OF ECONOMICS AND BUSINESS ECONOMICS	<i>Aarhus, Denmark</i> Nov. 2017-Jan. 2021
Head of Section BUSINESS SECTION, DEPARTMENT OF ECONOMICS AND BUSINESS	<i>Aarhus, Denmark</i> May 2015-Sep. 2015
Member of Departmental Leader Group DEPARTMENT OF ECONOMICS AND BUSINESS	<i>Aarhus, Denmark</i> May 2015-Sep. 2015
Member of PhD Program Committee DEPARTMENT OF MANAGEMENT DEPARTMENT OF ECONOMICS AND BUSINESS ECONOMICS	<i>Aarhus, Denmark</i> Feb. 2024 - Present April 2014 – Jan. 2024
Head of Accounting Research Group DEPARTMENT OF ECONOMICS AND BUSINESS ECONOMICS	<i>Aarhus, Denmark</i> July 2011 – Present
Director of Accounting Research Centre DEPARTMENT OF BUSINESS STUDIES	<i>Aarhus, Denmark</i> June 2009 – June 2011
Member of Departmental Leader Group DEPARTMENT OF BUSINESS STUDIES	<i>Aarhus, Denmark</i> Aug. 2004-June 2011
Head of Accounting Research Group DEPARTMENT OF BUSINESS STUDIES	<i>Aarhus, Denmark</i> Nov. 2006 – May 2009
Head of Financial Reporting Research Group DEPARTMENT OF BUSINESS STUDIES	<i>Aarhus, Denmark</i> Nov. 2006 – May 2009
Education Coordinator (Cand.Merc.Aud.) DEPARTMENT OF BUSINESS STUDIES	<i>Aarhus, Denmark</i> Aug.2008 -Jan.2009
Education Coordinator (Cand.Merc.Aud.) DEPARTMENT OF BUSINESS STUDIES	<i>Aarhus, Denmark</i> April 2005–Feb- 2007
PhD Coordinator DEPARTMENT OF ACCOUNTING	<i>Aarhus, Denmark</i> 2002–2004
International Coordinator DEPARTMENT OF ACCOUNTING	<i>Aarhus, Denmark</i> 1997–2004

Teaching

DEPARTMENT OF ECONOMICS AND BUSINESS ECONOMICS, AARHUS UNIVERSITY	<i>1996 - Present</i>
<ul style="list-style-type: none">• Teaching of bachelor courses in accounting and financial statement analysis• Teaching of master courses in auditing and accounting theory• Teaching of business diploma courses in accounting regulation	

Supervision

Ph.D. supervision AARHUS UNIVERSITY	<i>Supervisor</i>
<ul style="list-style-type: none">• Supervisor for Qing (Liu) Kovarik with a project on Audit Quality• Supervisor for Dominyka Sakalauskaite with a project on Fraud Detection in Auditing• Supervisor for Dewi Fitriyasari with a project on Accountability in Corporate Social Responsibility Reporting• Co-supervisor for Lea Houmark Stenskov with a project on Accounting Quality and Bankruptcies• Supervisor for Sudarshan Kumar Pillalamarri with a project on Auditing and Ethics	<i>Degree 2023</i> <i>Degree 2012</i> <i>Degree 2011</i>
AALBORG UNIVERSITY	
<ul style="list-style-type: none">• Supervisor for Jesper Seehausen with a project on Going Concern	<i>Degree 2010</i>
Supervision DEPARTMENT OF ECONOMICS AND BUSINESS ECONOMICS, AARHUS UNIVERSITY	<i>Supervisor</i> <i>1996 - Present</i>
<ul style="list-style-type: none">• Supervision of bachelor theses within the fields of accounting regulation and financial statement analysis• Supervision of master theses within the fields of auditing and accounting theory• Supervision of diploma program thesis within the field of accounting regulation• Supervision of topics within the field of accounting regulation	

Research

JOURNAL PUBLICATIONS

- From joint to single audits – audit quality differences and auditor pairings** *Accounting and Business Research*
JOINT WITH FRANK THINGGAARD, AARHUS UNIVERSITY
<https://doi.org/10.1080/00014788.2017.1381910>
2018 Vol 48 (3) pp. 321-344
- Global budgets in Maryland: early evidence on revenues, expenses, and margins in regulated and unregulated services** *International Journal of Health Economics and Management and Business*
JOINT WITH MARGIT MALMMOSE (AARHUS) AND KAROLINE HOLM (FLORIDA)
<https://doi.org/10.1007/s10754-018-9239-y>
2018 Vol18(4) pp. :395-408
- Non-audit services and auditor independence: Norwegian evidence** *Cogent Business & Management*
JOINT WITH DAVID HAY AND YU ZHANG, AUCKLAND UNIVERSITY
<https://doi.org/10.1080/23311975.2016.1215223>
2016 Vol 3(1) 1215-223
- Paying for Joint or Single Audits? The Importance of Auditor Pairings and Differences in Technology Efficiency** *International Journal of Auditing*
JOINT WITH FRANK THINGGAARD, AARHUS UNIVERSITY
<https://doi.org/10.1111/ijau.12050>
2016 Vol 20 (1) pp. 1-16
- Explaining Differences in Learning Outcomes in Auditing Education: The Importance of Background Factors, Prior Knowledge and Intellectual Skills** *Review of European Studies*
JOINT WITH NIELS STEENHOLDT, AARHUS UNIVERSITY
<https://doi.org/10.5539/res.v6n2p63>
2014; Vol 6 (2)
- Civil and common law influences on the Danish auditor's responsibilities in relation to fraud** *Accounting History Review*
SINGLE AUTHORED
<https://doi.org/10.1080/21552851.2014.880582>
2014 Vol 24(1) pp. 7-26
- Leaving a joint audit system: conditional fee reductions** *Managerial Auditing Journal*
JOINT WITH FRANK THINGGAARD, AARHUS UNIVERSITY
<https://doi.org/10.1108/MAJ-05-2013-0862>
2014 Vol. 29(2) pp.131-152
- Corporate governance ratings as a means to reduce asymmetric information** *Cogent Economics & Finance*
JOINT WITH MORTEN BALLING AND THOMAS POULSEN, AARHUS UNIVERSITY
<https://doi.org/10.1080/23322039.2014.919235>
2014 Vol 2(1) pp. 1-16
- Board Competency Explanations for Differentiation in a Harmonisation Environment** *Review of European Studies*
JOINT WITH FINN SCHØLER, AARHUS UNIVERSITY
<http://dx.doi.org/10.5539/res.v4n1p52>
2012 Vol 4(1) pp. 52-72
- Establishing Proactive Auditor Responsibilities in Relation to Fraud - The Role of the Courts and Professional Bodies in Denmark** *International Journal of Auditing*
JOINT WITH LARS BO LANGSTED AND JESPER SEEHAUSEN, AALBORG UNIVERSITY
<https://doi.org/10.1111/j.1099-1123.2011.00442.x>
2012 Vol 16(1) pp. 79-97
- Regulating Audit Quality: Restoring Trust and Legitimacy** *Accounting Forum*
JOINT WITH MAHBUB ZAMAN, MANCHESTER UNIVERSITY
<https://doi.org/10.1016/j.accfor.2011.11.004>
2012 Vol 36(1) pp. 51-61
- Professional Competency and Board Diversity as Explanations for Differentiation in Corporate Governance Disclosure Levels** *New Zealand Journal of Applied Business Research*
JOINT WITH FINN SCHØLER, AARHUSUNIVERSITY
2011 Vol 10(1) pp. 25-36
- Reduction of Asymmetric Information through Corporate Governance Mechanisms: The Importance of Ownership Dispersion and Exposure toward the International Capital Market** *Corporate governance: An International Review*
JOINT WITH FINN SCHØLER, AARHUS UNIVERSITY
<https://doi.org/10.1111/j.1467-8683.2009.00777.x>
2010 Vol 18(1) pp. 32-47
- The effect of environmental information on investment allocation decisions - an experimental study** *Business Strategy and the Environment*
JOINT WITH PALL RIKHARDSSON, AARHUS UNIVERSITY
<https://doi.org/10.1002/bse.536>
2008 Vol 17(6) pp. 382-397
- Experienced and Novice Investors: Does Environmental Information Influence on Investment Allocation Decisions?** *European Accounting Review*
JOINT WITH PALL RIKHARDSSON, AARHUS UNIVERSITY
<https://doi.org/10.1080/09638180802016627>
2008 Vol 17(3) pp. 537-557
- Risk and Control Developments in Corporate Governance. Changing the Role of the External Auditor?** *Corporate Governance: An International Review*
JOINT WITH PETER BIRKHOLM LAURSEN, CBS 2007
<https://doi.org/10.1111/j.1467-8683.2007.00563.x>
Vol 15(2) pp. 322-333

OTHER PUBLICATIONS

Full list of publications available at [https://pure.au.dk/portal/en/persons/clus-holm\(85bda810-46e4-4d12-a962-16a670e0380f\)/publications.html](https://pure.au.dk/portal/en/persons/clus-holm(85bda810-46e4-4d12-a962-16a670e0380f)/publications.html)

Professional services

Representation in research associations and networks

National Representative for Denmark on the Board of European Accounting Association	2016-2022
Member of Scientific Committee of Nordic Accounting Conference (Biannual)	2012 - Present
Member of Scientific Committee of European Accounting Association Annual Conference	2012 - Present
Member of Scientific Committee of EARNet - European Audit Research Network	2002 - Present

Refereeing

Accounting and Business Research, Business Strategy and the Environment, Corporate Governance – An International Review, European Accounting Review, International Journal of Auditing, International Journal of Accounting and Finance, Behavioral Research in Accounting, British Accounting Review