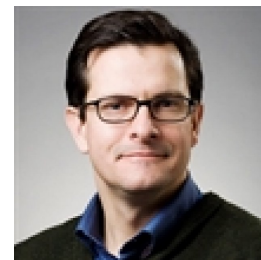


Hans Frimor
Department of Business & Management (DBM)
Accounting (ACCT)
Email: haf@sam.sdu.dk
Phone: +4565503325



Nationality

Danish

Education

Ph.D. Economics, Odense University, 1996.
Master of Science in Accounting and Finance, Odense University, 1991.

Academic experience

Professor, University of Southern Denmark, 2017 –
Professor, Copenhagen Business School, 2014 – 2017
Professor, University of Aarhus, 2008 – 2014
Professor, University of Southern Denmark, 2006 – 2008
Professor MSO, University of Southern Denmark, 2002 – 2006. Associate Professor (visiting), University of Florida, 2000 – 2001.
Associate Professor, University of Southern Denmark, 1998 – 2002.
Assistant Professor, Odense University, 1995 – 1998.
Ph.D. Scholarship, Odense University, 1992 – 1995.
Visiting Scholar, University of Florida, 1999.
Visiting Scholar, University of Florida, 1996 – 1997.
Field Director for Accounting under Danish Center for Accounting and Finance (D-CAF), 2006 –
Member of the Academic Council, Copenhagen Business School, 2015 –2017
Member of the Academic Council for the faculty of the Social Sciences, University of Southern Denmark, 2004 –2007
Member of the board of Den Fynske Fond for Erhvervsøkonomisk Forskning, 2002 – 2007
Member of the American Accounting Association Research Advisory Committee, 2004 – 2005
Member of the American Accounting Association Notable Contributions and Distinguished Contributions Committee 2009 – 2010
Member of the editorial board Journal of Management Accounting Research, 2008-2009

Research interests

Economics of asymmetric information, capital markets with asymmetric information, corporate finance, agency theory, and economic analysis of accounting information in markets and organizations. More specifically the consequences of accounting choice, the role of accounting in decentralized organizations, contract theory, and discrete time finance.

Honours and Awards

Den Fynske Fond for Erhvervsøkonomisk Forsknings forskerpris, 1999 (Danish research award).
Fyens Stifttidendes Forskerpris, 2005 (Danish Research award).

Advisor and co-advisor for Ph.D. students

Thomas Rohold (University of Southern Denmark).
Jeppe Christiansen (University of Southern Denmark)
Lars Bråd Nielsen (Aarhus School of Business).
Jens Riis Andersen (Aarhus University).

Research outputs

Real incentive effects of soft information

Christensen, P. O., Frimor, H. & Şabac, F., 1. Mar 2020, In: Contemporary Accounting Research. 37, 1, p. 514-541

Public Information and Efficient Capital Investments: Implications for the Cost of Capital and Firm Values
Christensen, P. O. & Frimor, H., 2020, In: *The Accounting Review*. 95, 5, p. 57-93

Implicit Aggregation and Controllability of Non-Contractible Information
Christensen, P. O., Frimor, H. & Sabac, F., 2018, (Working Paper, University of Alberta).

Investment and Capital Market Reactions to Higher Information Quality
Frimor, H. & Christensen, P. O., 2018, (Working Paper, Copenhagen Business School).

Decentralized Procurement in Light of Strategic Inventories
Arya, A., Frimor, H. & Mittendorf, B., 1. Mar 2015, In: *Management Science*. 61, 3, p. 578-585

JONATHAN GLOVER, Explicit and Implicit Incentives for Multiple Agents, *Foundations and Trends in Accounting: Book Review*
Frimor, H., 2014, In: *The Accounting Review*. 89, 1, p. 406-409

Options in Compensation: Promises and Pitfalls
Flor, C. R., Frimor, H. & Munk, C., 2014, In: *Journal of Accounting Research*. 52, 3, p. 703-732

Compliance with Segment Disclosure Initiatives: Implications for the Short and Long Run
Arya, A., Frimor, H. & Mittendorf, B., 21. Jun 2013, In: *Managerial and Decision Economics*. 34, 7-8, p. 488-501

Economic theory of financial reporting regulation
Christensen, J. & Frimor, H., 2013, *The Routledge Companion to Accounting, Reporting and Regulation*. van Mourik, C. & Walton, P. (eds.). Oxon: Routledge, p. 228-245 (Routledge Companions in Business, Management and Accounting).

The Stewardship Role of Analyst Forecasts, and Discretionary Versus Non-Discretionary Accruals
Christensen, P. O., Frimor, H. & Şabac, F., 2013, In: *European Accounting Review*. 22, 2, p. 257-296

Discretionary disclosure of proprietary information in a multisegment firm
Arya, A., Frimor, H. & Mittendorf, B., 2010, In: *Management Science*. 56, 4, p. 645-658

Audit Error
Demski, J., Frimor, H. & Sappington, D., 2006, In: *Journal of Engineering and Technology Management*. 23, p. 4-17

On the Role of Receivables in Managing Salesforce Incentives
Arya, A., Fellingham, J., Frimor, H. & Mittendorf, B., 2006, In: *European Accounting Review*. 15, 3, p. 311-324

Optimal compensation with induced moral hazard in investment
Flor, C. R., Frimor, H. & Munk, C., 2006. 26 p.

Incitamentør og aktiebaseret aflønning
Flor, C. R. & Frimor, H., 2005, *Udviklingslinier i finansiering*. Christensen, M. (ed.). Djøf Forlag, p. 357-403

Efficient Manipulation in a Repeated Setting
Frimor, H., Demski, J. S. & Sappington, D., 2004, In: *Journal of Accounting Research*. 42, 1, p. 31-49

Pouring Money Down the Drain? How Sunk Investments and Signing Bonuses Can Improve Employee Incentives
Frimor, H., Arya, A. & Mittendorf, B., 2003, In: *Topics in Economic Analysis and Policy*. 3, 1, p. 1-12

Accounting Policies in Agencies with Moral Hazard and Renegotiation
Christensen, P. O., Demski, J. S. & Frimor, H., 2002, In: *Journal of Accounting Research*. 40, p. 1071-90

Regnskabsregulering

Frimor, H., 2002, In: Syddansk Universitets Årsberetning, 2001.

Performance Measure Garbling Under Renegotiation in Multi-Period Agencies

Frimor, H. & Demski, J. S., 1999, In: Journal of Accounting Research (supplement). 37, p. 187-214

Genforhandling og asymmetrisk information: I en Flerperiode Principal-agent Model?

Frimor, H., 1998, In: Ledelse & Erhvervsøkonomi. 62, p. 147-159

Memory and consumption smoothing in multi-period agencies

Christensen, P. O. & Frimor, H., 1997, Odense Universitet, (Publications from Department of Management 1).

Renegotiation and asymmetric information in multi-period agencies

Frimor, H., 1996, Odense Universitet.

Other

Board member Jyske Invest-gruppen and Jyske Invest Fund Management A/S.

Research Fellow, Danish Finance Institute <https://danishfinanceinstitute.dk/research-fellows/current-research-fellows/>

Fellow of Accounting and Economics Society (<https://www.accountingtheory.org/fellows-of-the-aes>).