

Sarah Kröcher

JUDGE BUSINESS SCHOOL · UNIVERSITY OF CAMBRIDGE

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EMPLOYMENT

Judge Business School, University of Cambridge

Assistant Professor in Accounting

Cambridge, UK

2022 – present

Lancaster University Management School, Lancaster University

Assistant Professor in Accounting (with tenure since 2021)

Lancaster, UK

2018–2022

EDUCATION

Humboldt University of Berlin

Doctoral Program RTG 1659 and BDPEMS

Berlin, Germany

2011–2018

- PhD in Business Administration (Accounting), 2018
- MSc in Business Administration, 2013

Columbia Business School, Columbia University

Visiting PhD student

New York, NY

2016–2017

University of Bayreuth

- BSc in Business Administration

Bayreuth, Germany

2007–2010

RESEARCH

RESEARCH INTERESTS

Corporate governance, executive labor markets, incentive contracting, disclosure, institutional investors.

PUBLICATIONS

“Human and Intellectual Capital Spending Efficiency and Efficacy: Evidence from U.S. Universities”

with Chris Armstrong, Alan Jagolinzer, and Andrea Pawliczek

Journal of Business Finance & Accounting (2026), 53(2): 970–997

- Presented at the annual *JBFA Capital Markets Conference*

WORKING PAPERS

“Corporate Executive Protection”

with Shane Heitzman and Alan Jagolinzer

Revise and Resubmit at *Management Science* (under third-round review)

“Disruption, Firm Risk, and CEO Risk Tolerance”

with Andrea Pawliczek

“Excess Volatility and Fair Value Measurement”

with Igor Goncharov

“Do Financial Investment Decisions Affect Individuals’ Non-Financial Decisions?”

with Dan Amiram and Justin Chricop

“University President Compensation and Implied Incentives”
with Chris Armstrong, Alan Jagolinzer, and Andrea Pawliczek

“Ownership Disclosure, Ownership Structure and Stock Liquidity”
sole-authored

CONFERENCES AND WORKSHOPS

PRESENTATIONS

(* invited seminar)

- 2026 Humboldt University of Berlin, University of Cambridge, European Accounting Symposium for Young Scholars, EAA Annual Congress, ABR Early Career Accounting Scholars Conference (scheduled), University of Warwick (scheduled)*
- 2025 University of Cambridge, FARS Midyear Meeting, London School of Economics and Political Science*, JBFA Capital Markets Conference, CJBS Accounting Research Camp, Early Career Accounting Scholars Conference
- 2024 EAA Annual Congress, Haskayne and Fox Accounting Conference
- 2023 University of Cambridge, Haskayne and Fox Accounting Conference
- 2022 University of Cambridge, EAA Annual Congress, University of Zurich*
- 2021 European Accounting Symposium for Young Scholars (online), EAA Virtual Congress, PhD and Young Accounting Scholars Conference, Vienna University of Economics and Business*
- 2020 European Accounting Symposium for Young Scholars (online)
- 2019 Tel Aviv University*, AAA Annual Meeting, AMBS/LSE/LUMS Conference, University of Manchester*
- 2018 EAA Annual Congress, Bocconi University*, University of Cambridge*, IESE Business School*, Tilburg University*, IÉSEG School of Management*, Lancaster University*
- 2017 University of Amsterdam*, Erasmus University Rotterdam*, AAA Annual Meeting, EAA Annual Congress, EAA Doctoral Colloquium, Columbia University
- 2015 LBS Transatlantic Doctoral Conference, EAA Annual Congress
- 2014 LMU Munich, Vienna University of Economics and Business

SELECTED CONFERENCE ATTENDANCE

- 2026 Cambridge Disinformation Summit, Bocconi Accounting Symposium
- 2025 Cambridge Disinformation Summit, Bocconi Accounting Symposium, HKUST Accounting Research Symposium
- 2023 Cambridge Disinformation Summit, Review of Accounting Studies Conference

SERVICE

EDITORIAL SERVICE

The International Journal of Accounting: Editorial Review Board (since 2026)

AD HOC REVIEWER

Accounting and Business Research, British Accounting Review, European Accounting Review, Journal of Financial Reporting, The Accounting Review

AAA Annual Meeting, EAA Annual Congress, FARS Midyear Meeting, Hawaii Accounting Research Conference, MAS Midyear

Meeting

CONFERENCE DISCUSSIONS

MAS Midyear Meeting (2026), FARS Midyear Meeting (2025), Haskayne and Fox Accounting Conference (2023 and 2024), Lancaster Accounting Alumni Conference (2019), AAA Annual Meeting (2019), EAA Annual Congress (2026, 2019 and 2018), LBS Transatlantic Doctoral Conference (2015)

CONFERENCE TRACK CHAIR

American Accounting Association FARS Midyear Meeting (2025)

LANCASTER UNIVERSITY

Trustee, International Centre for Research in Accounting (ICRA) (since 2023)

PhD student supervision (2020–2022)

Coordinator, Accounting Seminar Series (2019–2022)

HONORS, GRANTS AND FELLOWSHIPS

2026 FARS Excellence in Reviewing Award

2025 FARS Outstanding Discussion Award; Small Grant Award, Cambridge Judge Business School

2015–2022 On-site Visiting Researcher, Deutsche Bundesbank (German central bank)

2020 Research grant, Pump-Prime Grants Scheme, Lancaster University Management School

2018 FARS Excellence in Reviewing Award

2016–2017 International Research Award, Caroline von Humboldt Grant Programme

2011–2015 Doctoral Scholarship RTG 1659

2007–2013 Scholarship Konrad Adenauer Foundation

2009–2010 Scholarship Max Weber Programme

TEACHING

UNIVERSITY OF CAMBRIDGE

Instructor

2026 Organizer, conference “Leadership in Times of Disruption” (Executive Master in Accounting, EMAcc)

2025–2026 Data Visualization (EMAcc), Accounting (MPhil)

2022–2024 Financial Reporting and Analysis (MBA)

Podcast series “The MBA Perspective on Accounting” (2022–2023)

LANCASTER UNIVERSITY

Instructor

2019–2022 Principles of Financial Accounting, Financial Accounting II

2019–2020, 2022 Data and Programming Skills for Accounting Research (PhD)

HUMBOLDT UNIVERSITY OF BERLIN

Instructor

2018 Accounting Theory and Earnings Management

Teaching Assistant

2016, 2018 Financial Accounting and Analysis

2014, 2017 Group Accounting and Corporate Disclosure

2016 Accounting Theory and Earnings Management, Introduction to Managerial Accounting

2015 Introduction to Auditing, Introduction to Financial Accounting

2014 International Accounting

VOLUNTEERING ACTIVITIES

PROJECT-E

Addis Ababa, Ethiopia

NGO offering education to young women in Ethiopia

2010–2014

- Deputy Director (remotely), 2013–2014
- Department Head Public Relations (remotely), 2011–2012
- Volunteer, 2010