

THOMAS SIMON

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RESEARCH INTERESTS

I study how accounting can help solve issues of public interest. My research examines the role of incentive structures and transparency as governance instruments to promote accountability and the sustainable use of resources in high-stakes regulatory settings. I use empirical-archival methods and survey experiments to examine these questions.

EDUCATION

University of Mannheim Graduate School of Economics and Social Sciences (GESS) Doctoral Studies in Accounting, supervised by Dirk Simons and Jannis Bischof	09/2019 — present
University of Miami , Florida, U.S. Visiting Research Scholar, invited by Mark Maffett	08/2024 — 12/2024
University of Mannheim M.Sc. in Management (<i>with distinction</i>)	09/2017 — 08/2019
University of Mannheim B.Sc. in Business Administration (<i>with distinction</i>)	09/2013 — 08/2016
Bentley University , Massachusetts, U.S. Exchange Semester	09/2015 — 12/2015

RESEARCH

SCHOLARLY PUBLICATIONS

- [1] Invitation Messages for Business Surveys: A Multi-Armed Bandit Experiment, with J.J. Gaul, F. Keusch, and D. Rostam-Afschar, *Survey Research Methods*, 19(4), 409–429, 2025.
(2024 Center for Doctoral Studies in Business (CDSB) Best Interdisciplinary Paper Award)

WORKING PAPERS

- [2] Hips Don't Lie: Physician Incentive Contracting and Surgery Outcomes (solo-authored).
- [3] Police Officer Identification, Misconduct, and Public Trust, with F. Vetter and G. von Zedlitz.
- [4] Operating Leverage and Corporate Responses to the COVID-19 Crisis, with J. Bischof, C. Karlsson, D. Rostam-Afschar, and D. Simons.

WORK IN PROGRESS

- [5] (Real) Effects of Anti-Terrorism Disclosure Requirements, with E. Floyd and L. Vollon.
- [6] In Good Times and in Bad? Information Acquisition in SMEs, with P. Schrader.

PROFESSIONAL PUBLICATIONS

- [7] Application of the ESRS by German Companies—Implementation Status and Challenges (originally: “Anwendung der ESRS durch deutsche Unternehmen—Umsetzungsstand und Herausforderungen”), with J. Bischof and Y. Liu, *Betriebs-Berater*, 79(23), 2024.
- [8] The Impact of War on Businesses: Energy Dependence and Price Increases (originally: “Kriegsauswirkungen auf Unternehmen: Energieabhängigkeit und Preiserhöhungen”), with J. Bischof, P. Dörrenberg, D. Rostam-Afschar, and J. Voget, *Wirtschaftsdienst*, 102(9), 2022.
- [9] Cost Structure and Business Flexibility During the COVID-19 Crisis (originally: “Kostenstruktur und Unternehmensflexibilität in der COVID-19 Krise”), with J. Bischof, C. Karlsson, D. Rostam-Afschar, and D. Simons, *Controlling & Management Review*, 66(7), 2022.
- [10] The Relevance of Cost Structure for the Effectiveness of Governmental Aid Programs (originally: “Die Bedeutung der Kostenstruktur für die Effektivität von Staatshilfen”), with J. Bischof, C. Karlsson, and D. Rostam-Afschar, *Wirtschaftsdienst*, 101(7), 2021.

TEACHING EXPERIENCE

Bachelor, Seminar, and Master Theses Independent Supervisor at the University of Mannheim (UM)	Since Fall 2020
Financial Accounting, Controlling and Taxation Talent Program (Executive Program) Lecturer in Controlling at Mannheim Business School Evaluation: 4.6 (scale 1-5, 5 being the best)	Spring 2025
Disclosure Theory (Master) Teaching Assistant to Dirk Simons and Exercise Instructor at UM Evaluation: 1.0 (scale 1-5, 1 being the best)	Spring 2022, 2023, 2024
Audit Theory (Master) Teaching Assistant to Dirk Simons and Exercise Instructor at UM Evaluation: 1.0 (scale 1-5, 1 being the best)	Fall 2021, 2022, 2023
Advanced Financial Accounting (Bachelor) Lecturer at Baden-Wuerttemberg Cooperative State University	Fall 2020, 2021, 2022, 2023
International Financial Accounting (Bachelor) Teaching Assistant to Dirk Simons and Exercise Instructor at UM Evaluation: 1.1 (scale 1-5, 1 being the best)	Spring 2021
Group Accounting (Master) Teaching Assistant to Dirk Simons and Exercise Instructor at UM Evaluation: 1.4 (scale 1-5, 1 being the best)	Fall 2020
Introduction to Financial Accounting (Bachelor) Student Teaching Assistant and Tutorial Instructor at UM Evaluation: 1.2 (scale 1-5, 1 being the best)	Fall 2014; Spring 2015, 2016, 2018, 2019

PRESENTATIONS & CONFERENCE PARTICIPATION

2026: Disclosure, Information Sharing, and Secrecy (DISS) Workshop [online, scheduled] (P)

2025: Utrecht University, Netherlands (P); Doctoral Program in Accounting, Reporting, and Taxation Workshop, University of Graz, Austria (P); Annual Congress of the European Accounting Association (EAA), Rome, Italy (P); Bonn-Cologne-Frankfurt-Mannheim PhD Conference, Goethe University Frankfurt, Germany (P, D); Analytical Research in Accounting Workshop, University of Paderborn, Germany (P); EAA Talent Workshop, IE University, Madrid, Spain (P); Annual Symposium of the German Economic Association of Business Administration (GEABA), WHU Vallendar, Germany (D); Miami Winter Warm-Up Conference, University of Miami, U.S. (A); 5U Accounting & Tax Conference, University of Mannheim, Germany (A); Emerging Scholars in Accounting Conference, Frankfurt School, Germany (A)

2024: Humboldt University, Berlin, Germany (P); University of Miami, U.S. (P); Analytical Research in Accounting Workshop, University of Würzburg, Germany (P); Doctoral Program in Accounting, Reporting, and Taxation Workshop, University of Graz, Austria (D)

2023: Annual Congress of the European Accounting Association (EAA), Helsinki, Finland (P); Annual Congress of the European Survey Research Association (ESRA), Milan, Italy (P); TRR 266 Accounting for Transparency Annual Conference, University of Mannheim, Germany (P); Doctoral Program in Accounting, Reporting, and Taxation Workshop, University of Graz, Austria (A); Analytical Research in Accounting Workshop, University of Bielefeld, Germany (A)

2022: Annual Congress of the European Accounting Association (EAA), Bergen, Norway (P); Annual Congress of the German Academic Association for Business Research (VHB) (P) [online]; Analytical Research in Accounting Workshop (A) [online]; TRR 266 Accounting for Transparency Annual Conference, Ludwig Maximilian University of Munich, Germany (A)

2021: Analytical Research in Accounting Workshop (P) [online]; TRR 266 Accounting for Transparency Annual Conference, University of Paderborn, Germany (A)

2020: TRR 266 Accounting for Transparency Annual Conference (A) [online]

Presentation (P), Discussion (D), Attendance (A)

EXTERNAL COURSEWORK

Empirical Research on Disclosure, Reporting, and Regulation, Mark Maffett (University of Miami, U.S.) 2024

Market-Based Research in International Accounting: Part I, Luzi Hail (online) 2020

MEMBERSHIPS & SERVICE

Memberships

German Business Panel (GBP), German Economic Association of Business Administration (GEABA), European Accounting Association (EAA), TRR 266 Accounting for Transparency

Refereeing

MAS-Midyear Meeting, AAA Annual Conference

AWARDS & SCHOLARSHIPS

Awards

Center for Doctoral Studies in Business (CDSB) Best Interdisciplinary Paper Award	2024
MAS-Midyear Meeting (AAA) Outstanding Reviewer Award	2022
Mannheim Forum Accounting & Taxation Award: Outstanding Master Thesis	2019
Mannheim Forum Accounting & Taxation Award: Outstanding Bachelor Thesis	2016
Ministry of Education, Rhineland-Palatinate: Best Graduating Student Award (A-Levels)	2013

Scholarships

Julius-Paul-Stiegler Memorial Foundation Scholarship	2023, 2024
IDEUM Scholarship for Internationalization of Doctoral Education	2024
Graduate School of Economics and Social Sciences (GESS) PhD Scholarship	2019
German National Scholarship (Deutschlandstipendium)	2013 — 2019
PROMOS Exchange Scholarship (DAAD)	2015

WORK EXPERIENCE (NON-ACADEMIC)

PricewaterhouseCoopers LLP 11/2016 — 05/2017
Intern, Audit Private-Company-Services Washington D.C., U.S.

KPMG AG Wirtschaftsprüfungsgesellschaft 06/2015 — 07/2015
Intern, Audit Financial Services Frankfurt, Germany

REFERENCES

Prof. Dr. Dirk Simons

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Prof. Dr. Jannis Bischof

Professor of Accounting
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Prof. Mark Maffett, Ph.D.

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