

# THOMAS SIMON

University of Mannheim, Germany — Area Accounting & Taxation  
Schloss Ostflügel, Room O 241, 68161 Mannheim  
thomas.simon@uni-mannheim.de — (+49) 621 181-1638  
<https://www.thomas-simon.org>

## RESEARCH INTERESTS

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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

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

## RESEARCH

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### 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*, forthcoming.  
(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

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### 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

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**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

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**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

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### 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

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### 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)

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### PricewaterhouseCoopers LLP

Intern, Audit Private-Company-Services

11/2016 — 05/2017

Washington D.C., U.S.

### KPMG AG Wirtschaftsprüfungsgesellschaft

Intern, Audit Financial Services

06/2015 — 07/2015

Frankfurt, Germany

## REFERENCES

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### Prof. Dr. Dirk Simons

Professor of Accounting  
University of Mannheim  
dirk.simons@uni-mannheim.de

### Prof. Dr. Jannis Bischof

Professor of Accounting  
University of Mannheim  
jannis.bischof@uni-mannheim.de

### Prof. Mark Maffett, Ph.D.

Professor of Accounting  
University of Miami  
mark.maffett@miami.edu