

# THOMAS SIMON

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## 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*, 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

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<b>Bachelor, Seminar, and Master Theses</b> Independent Supervisor at the University of Mannheim (UM)	Since Fall 2020
<b>Financial Accounting, Controlling and Taxation Talent Program</b> (Executive Program) Lecturer in Controlling at Mannheim Business School Evaluation: 4.6 (scale 1-5, 5 being the best)	Spring 2025
<b>Disclosure Theory</b> (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
<b>Audit Theory</b> (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
<b>Advanced Financial Accounting</b> (Bachelor) Lecturer at Baden-Wuerttemberg Cooperative State University	Fall 2020, 2021, 2022, 2023
<b>International Financial Accounting</b> (Bachelor) Teaching Assistant to Dirk Simons and Exercise Instructor at UM Evaluation: 1.1 (scale 1-5, 1 being the best)	Spring 2021
<b>Group Accounting</b> (Master) Teaching Assistant to Dirk Simons and Exercise Instructor at UM Evaluation: 1.4 (scale 1-5, 1 being the best)	Fall 2020
<b>Introduction to Financial Accounting</b> (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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**2026:** Pompeu Fabra University, Barcelona, Spain (P); London School of Economics and Political Science, United Kingdom (P); Vienna University of Economics and Business, Austria (P); Bocconi University, Milan, Italy (P); Disclosure, Information Sharing, and Secrecy (DISS) Workshop (P) [online, scheduled]

**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** 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

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### Prof. Dr. Dirk Simons

Professor of Accounting  
University of Mannheim  
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### Prof. Dr. Jannis Bischof

Professor of Accounting  
University of Mannheim  
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### Prof. Mark Maffett, Ph.D.

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