

YASMIN KUHLMANN

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RESEARCH INTERESTS

I study the presentation and use of information in settings where decision-makers face uncertainty, biases or information processing constraints. My research also examines the effects of informational frictions in contexts that bring together financial and managerial accounting questions. I am trained in analytical modeling and most of my work is in theory. I also work on mixed method papers involving empirical archival methods and I am interested in applying structural estimation to financial and managerial accounting questions.

EDUCATION

University of Mannheim Graduate School of Economic and Social Sciences (GESS) Doctoral Studies in Accounting, supervised by Dirk Simons, Jannis Bischof and Alfred Wagenhofer (external)	2020 - present
Humboldt University, Berlin Visiting Research Scholar, invited by Joachim Gassen	Jan - Feb 2026
Columbia University, New York USA Visiting Research Scholar, invited by Tim Baldenius	Fall Term 2024
University of Mannheim M.Sc. in Business Administration	2018 - 2020
Durham University, Durham UK Exchange Semester	Spring Term 2020
University of Applied Sciences Neu-Ulm B.A. in Business Administration	2015 - 2018

WORKING PAPERS

- [1] Strategic Disclosure when Beliefs Diverge, (solo-authored).
- [2] Behavioral Dynamics of Disclosure Timing, with Joaquin Peris and Qian Zhang.
- [3] Strategic Digital Disclosure - A Theory Perspective, with Jeremiah Lewis.
- [4] Carbon Emissions Disclosure and Green Technology Adoption, with Rishabh Aggarwal.

WORK IN PROGRESS

- [5] Capital Market Disclosure under Supplier Bargaining Considerations, with Sabrina Popow and Dirk Simons.
- [6] Audit Quality and Auditing Standards under Artificial Intelligence, with Sebastian Kronenberger.
- [7] Sequentiality and Misreporting, with Qian Zhang.

CONFERENCE AND SEMINAR PRESENTATIONS/DISCUSSIONS/PARTICIPATION

2026: Analytical Research in Financial Accounting Conference^P (ARFA) (Toulouse Business School), Brown Bag Seminar^P at Humboldt University Berlin, Doctoral Program in Accounting, Reporting, and Taxation (DART) Workshop^{P,D} (University of Graz)

2025: AES Junior Accounting Theory Conference^P (JATC) (NYU), 24th GEABA Symposium (WHU, Vallendar)^P, Fourteenth Accounting Research Workshop^P (University of Zurich), Analytical Research in Accounting (ARA) Workshop (University of Paderborn), TRR 266 Accounting for Transparency Open Conference (LMU University, Munich) EAA Annual Conference^{P,D} (LUISS University, Rome), TRR Brown Bag Seminar^P (University of Paderborn, Accounting Research Workshop Analytical Research in Financial Accounting (ARFA) Workshop^P (University of Graz), Doctoral Program in Accounting, Reporting, and Taxation (DART) Workshop^P (University of Graz)

2024: Brown Bag Seminar Columbia University^P, Burton Conference Columbia University, Analytical Research in Accounting (ARA) Workshop^P (University of Wuerzburg), EAA Doctoral Colloquium^P and Annual Conference (Bucharest, Romania), TRR 266 Accounting Research Camp on Transparency in Corporations and Markets (ARCTIC)^{P,D}, Doctoral Program in Accounting, Reporting, and Taxation (DART) Workshop^{P,D} (University of Graz)

2023: TRR 266 Accounting for Transparency Annual Conference^P (University of Mannheim), Thirteenth Accounting Research Workshop (ARW) (University of Zurich), Analytical Research in Accounting (ARA) Workshop (University of Bielefeld), Analytical Research in Financial Accounting (ARFA) Workshop^P (University of Magdeburg), Doctoral Program in Accounting, Reporting, and Taxation (DART) Workshop^D (University of Graz)

2022: TRR 266 Accounting for Transparency Annual Conference (LMU Munich), Analytical Research in Accounting (ARA) Workshop^P (online)

2021: TRR 266 Accounting for Transparency Annual Conference (University of Paderborn)

^P denotes presentation, ^D denotes discussion

TEACHING EXPERIENCE

Bachelor's, Seminar and Master's Theses Since Fall 2021
Independent supervision

Advanced Microeconomics (Doctoral) Fall 2021, 2022, 2023
Teaching Assistant to Stefan Reichelstein and Exercise Instructor
Evaluation: 1.2 (scale 1 to 5, 1 being the best)

Group Accounting (Master) Fall 2021, 2022, 2023
Teaching Assistant to Dirk Simons and Exercise Instructor
Evaluation: 1.0 (scale 1 to 5, 1 being the best)

Disclosure Theory (Master) Spring 2023, 2024
Teaching Assistant to Dirk Simons and Exercise Instructor
Evaluation: 1.0 (scale 1 to 5, 1 being the best)

EXTERNAL COURSEWORK

AES Summer School, (Baruch College, NY), (Duke University, NC) 2025, 2022, 2021
Information in Capital Markets, Mirko Heinle (Goethe University Frankfurt) 2025
Building bridges between theory and empirical methods in Accounting, Eva Labro (University of Mainz) 2025
Summer School "Accounting Disclosure and Regulation", Phillip Stocken (LMU University, Munich) 2022

Scholarships

Julius-Paul-Stiegler Memorial Foundation Scholarship 2024
Women go Abroad Scholarship 2024, 2022
IDEUM Scholarship for Internationalization of Doctoral Education 2025, 2024
Graduate School of Economic and Social Sciences (GESS) PhD Scholarship 2020
Konrad Adenauer Foundation Scholarship (Begabtenförderung) 2017-2020
German National Scholarship (Deutschlandstipendium) 2017

MEMBERSHIPS & PROFESSIONAL SERVICE

Memberships

TRR 266 Accounting for Transparency, Accounting and Economics Society (AES), European Accounting Association (EAA), German Economic Association of Business Administration (GEABA)

Reviewing

Accounting, Organizations and Society, Journal of Management Accounting Research, EAA Annual Conference

REFERENCES

Prof. Dr. Dirk Simons
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Prof. Dr. Dr. h.c. Alfred Wagenhofer
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