

Simon Harré, M.Sc.

Ph.D. Student

Indiana University

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EDUCATION

Indiana University, Kelley School of Business

PhD Student in Financial Accounting

Bloomington, IN

2023

Maastricht University, School of Business and Economics

Ph.D. Candidate

Maastricht, Netherlands

2019-2023

University of Notre Dame, College of Business

Visiting Research Scholar

Notre Dame, IN

2022/2023

University of Notre Dame, College of Business

Visiting Research Scholar

Notre Dame, IN

2021/2022

Maastricht University, School of Business and Economics

Master of Science

Maastricht, Netherlands

Major: Controlling

2018

Leuphana University

Bachelor of Arts

Lüneburg, Germany

Major: Business Administration

Minor: Economics

2017

RESEARCH

Research Interests

Disclosure, Distributed Ledger Technology, Information intermediaries, Network effects, Financial Accounting & Reporting

Working Papers

1. “The Impact of Increasing the Accessibility of Information Incorporated by Reference: Evidence from the Exhibit Hyperlink Mandate” with Jessica Watkins

This study examines the impact of the SEC’s 2017 “hyperlink mandate” on investor acquisition of exhibits incorporated by reference in Form 10-K filings. Before the mandate, accessing these exhibits was cumbersome, increasing investors’ acquisition costs of processing the information. The mandate requires active hyperlinks to referenced exhibits, significantly increasing their accessibility. Our findings reveal that the mandate substantially increases the acquisition of referenced exhibits, particularly for those subject to higher acquisition costs in the absence of hyperlinking and those for which the benefit of processing the disclosure is greater. Finally, we find that acquiring referenced exhibits reduces stock price drift following the 10-K filing date, underscoring their informational value. This study contributes to the literature on disclosure processing costs by providing evidence that the hyperlink mandate had its intended effect of improving the accessibility and functionality of EDGAR and by demonstrating how even low-cost technological changes can enhance the efficiency of information processing, improving investor decision-making.

2. “Influencers, Network Concentration, and Investors’ Information Processing: Evidence from Twitter” Solo-authored

The past decade has seen an increase in the number of financial social media influencers. The purpose of this study is to examine whether and how influencers and network characteristics relate to retail investors’ trading behavior. I posit that financial influencers increase investors’ attention and that retail investors over-rely on their information, resulting in more frequent and longer-lasting information cascades—a phenomenon in which investors rely on information in their social

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network and disregard private information. I test this hypothesis by creating stock- and time-specific networks of influencers and retail investors using data from Twitter. Results show that financial influencers are positively associated with retail investors' trading volume and negatively associated with price discovery. Together, these patterns suggest that financial influencers inhibit social learning. Overall, my study sheds light on the adverse consequences of social media network characteristics.

Work in Progress

1. "Value Relevance in Crypto Markets" (1st year Summer Paper, currently finalizing write up)
2. "Investor Learning Absent of Central Regulators - Evidence from Fraud in DeFi Markets" (Data collection stage)

INVITED RESEARCH PRESENTATIONS

University of Colorado Boulder; Vrije Universiteit Amsterdam; EAA Congress 2023	2023
Hawai'i Accounting Research Conference; University of Notre Dame; Maastricht University; University of Amsterdam; University of Cyprus	2022
EAA Doctoral Consortium; Maastricht University	2021

TEACHING EXPERIENCE

Indiana University, Kelley School of Business

Associate Instructor for Management Accounting & Analysis

Instructor Grade: 6.4/7; N=81

Maastricht University, School of Business and Economics

Instructor for Data Analytics

Tutor Grade: 9,1/10; N=33

2022

Instructor for Academic Skills and Competences

Tutor Grade: 7.8/10; N=53

2021

Instructor for Finance and Accounting

Tutor Grade: 8.2/10; N=42

2020

Instructor for Fundamentals of Supply Chain Management

Tutor Grade: 7.7/10; N=26

2018

Instructor for Management Information Systems

Tutor Grade: 9.0/10; N=41

2018

Instructor for Introduction to Accounting

Tutor Grade: 7.2/10; N=29

2017

Leuphana University, Lüneburg

Instructor for Intermediate Statistics

2016

Instructor for Introduction to Statistics

2015

Instructor for Intermediate Statistics

2014

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Extracurricular Ph.D. COURSES

University of Notre Dame, Department of Economics	2022
Econometrics II for graduate students; Instructor: Prof. Marinho Bertanha	
University of Chicago Booth School of Business	2021
Empirical Research on Disclosure, Reporting, and Transparency in Markets and Regulation; Instructor: Prof. Christian Leuz	
Limperg Institute	2020
Ph.D. Seminar: An Introduction to Python; Instructor: Ties de kook, PhD	
Limperg Institute	2019
Ph.D. Seminar: An Introduction to Capital Markets Research; Instructor: Prof. Peter Easton	
Limperg Institute	2019
Ph.D. Seminar: Advanced Financial Accounting; Instructor: Prof. Shiva Rajgopal	

RESEARCH SERVICE

Management Science Reviewer	2024
EAA Congress 2023 Discussant	2023
AAA FARS Midyear Meeting Reviewer	2021
Hawai'i Accounting Research Conference Reviewer	2021

CONFERENCE PARTICIPATION

Midwestern Accounting Research Conference	2024
AAA FARS Midyear meeting; EAA Congress 2023, Accountability in a Sustainable World Conference, Kelley Accounting Research Symposium, Notre Dame Accountancy Fall Research Conference	2023
Midwestern Accounting Research Conference; AAA FARS Midyear meeting; Hawai'i Accounting Research Conference (HARC); AAA FARS Doctoral Consortium; CARE Conference	2022
Conference on Financial Economics and Economics (CFEA); Midwestern Accounting Research Conference; EAA Annual Congress; EAA Doctoral Consortium; AAA FARS Midyear meeting; Review of Accounting Studies Conference; CARE Conference	2021

HONORS & AWARDS

University of Notre Dame, Center for Accounting Research and Education	Notre Dame, IN
Invited Research Scholar	2022/2023
My appointment as CARE research scholar got renewed for the academic year 2022/2023.	
University of Notre Dame, Center for Accounting Research and Education	Notre Dame, IN
Invited Research Scholar	2021/2022
Peter Easton and the Accounting Department at the University of Notre Dame appointed me as the 2021/2022 CARE research scholar (\$ 40,000)	

PROFESSIONAL EMPLOYMENT

Unilever Deutschland	2018/2019
Intern in the Finance Department for the Category Refreshment	

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Norddeutsche Landesbank (State bank) Girozentrale
Intern in Operational Controlling, Corporate Banking, Corporate Finance

2016

Norddeutsche Landesbank (State bank) Girozentrale
Intern in Shipping, Credit Risk Management, Financial Accounting

2014/2015

PROGRAMMING SKILLS

R, Twitter API, Textual Analysis, Python, Stata, Webscraping