Academic Curriculum Vitae

Dr. Sebastian Fleer

Date of birth	23.07.1988
Place of birth	Bielefeld
Nationality	German

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Research interests
Financial reporting and disclosure
Managerial decision-making
Rational inattention
Financial intermediation

Academic education

Oct. 2021	Doctorate (Dr. rer. Pol. / PhD) in Business and Economics of the University of Basel

	First Supervisor	Prof. Dr. Sabine Böckem
	Second Supervisor	Prof. Dr. Georg Nöldeke
	Date of defense	19.07.2021
	Grade	Summa cum laude
	Title	Essays in Mandatory Disclosure Theory

Oct. 2016	Master of Science (M.Sc.) in Business and Economics, University of Basel
Feb. 2014	Bachelor of Science (B.Sc.) in Business Administration, University of Siegen

Professional experience

since Nov. 2021	postdoctoral researcher Chair of Managerial Accounting, University of Basel
Aug. 2017 - Nov. 2021	research/teaching assistant Chair of Managerial Accounting, University of Basel
Oct. 2015 - Aug. 2016	junior assistant internal audit and advisory for banks PEQ GmbH, Zürich Switzerland
Mar. 2014 - Aug. 2014	associate regulatory and financial reporting department Sparkasse Hochrhein, Waldshut Germany
Aug. 2008 - Apr. 2011	assistant industrial management Arnold André GmbH & Co. KG, Bünde Germany

Professional affiliations

American Accounting Association (AAA)
European Accounting Association (EAA)

Conferences and workshops

2021, 2023	Annual Conference of the European Accounting Association (EAA)
2022	Workshop on Accounting and Economics of the European Institute for Advanced Studies in Management (EIASM)
2021	Accounting Research Workshop (ARW)
2022	Annual Symposium of the German Economic Association of Business Administration (GEABA)
2019	Analytical Research in Financial Accounting Workshop (ARFA)

Table of courses taught at master degree

Exercise classes to lectures		Mentoring & Thesis supervision
Management Accounting I	*Performance Measurement and Management Incentives*	*Seminar Management Accounting*
Fall 2022	Spring 2023	Spring 2023
Fall 2020	Spring 2022	Spring 2022
Fall 2019	Spring 2021	Spring 2021
Fall 2018	Spring 2020	Fall 2018
Fall 2017	Spring 2018	Fall 2017

Other knowledge and skills

Language Skills:
- German (native speaker)
- English (fluent)
- Spanish (intermediate)
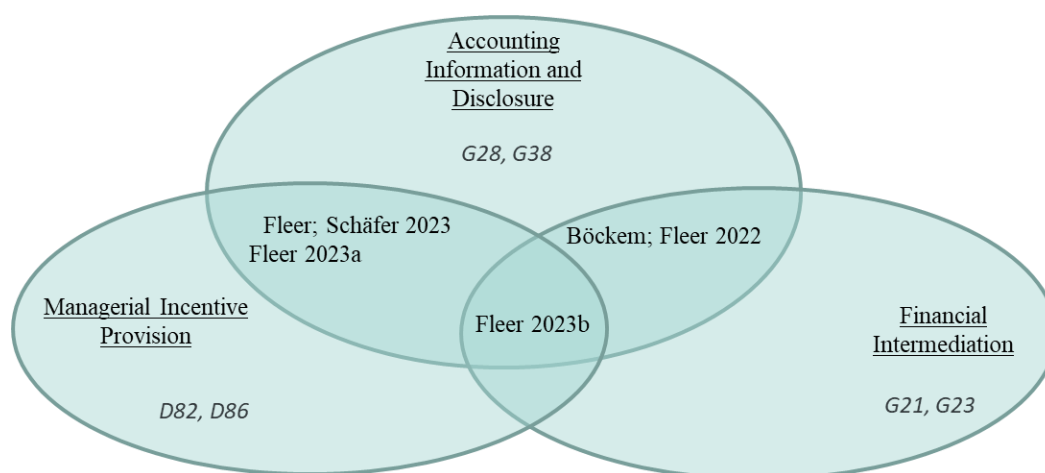
Scientific software: Wolfram Mathematica

Administration: Latex, MS Excel, MS Powerpoint, MS Word

Learning platforms: ADAM, Moodle

E-learning and communication: Zoom, Skype, MS Teams

Field of research

My current research method is analytical modelling. As depicted in the figure, my research falls in three broad, overlapping categories. Each of my working papers considers issues of accounting and disclosure of information. At intersect with this category, my research further addresses specific issues of financial institutions and/or managerial incentive problems.

JEL Codification

List of relevant working papers

1. *Disclosing to Rationally Inattentive Traders (Fleer 2023a)* available at SSRN
2. *Optimal Expected Credit Loss Impairment Rules: Determinants of Bank Loss Recognition and Stability Implications (Fleer 2023b)* available at SSRN
3. *Reliability-Relevance Trade-offs with an Attention-Constrained Manager (Fleer and Schäfer 2023)*
4. *The Interplay of Mandatory and Voluntary Disclosure in Financial Intermediation (Böckem and Fleer 2022)*