



SUMMARY

Theresa Harrer is an Assistant Professor of Accounting at EDHEC in Lille. Prior to joining EDHEC, she was a postdoctoral researcher at the Hanken School of Economics, Finland, and a research fellow at the Centre for the Understanding of Sustainable Prosperity (CUSP) at the University of Surrey, UK. Theresa studies the organisational and societal effects of accounting, focusing specifically on how organisations interact with external stakeholders such as investors or nature, and how accounting regimes, practices, and devices shape these interactions. She holds a PhD in management from Middlesex University London and a MA (hons) in accounting and finance. Her work has been published in leading journals such as the International Journal of Entrepreneurial Behavior and Research, and was nominated for the prestigious Carolyn Dexter Award of the Academy of Management. Theresa also is a recognised expert in the EU's GreenAssist program, a member of the EFRAG community developing European Sustainability Reporting Standards for SMEs, and an advisor to a sustainability reporting consultancy in Finland.

SERVICE TO THE ACADEMIC COMMUNITY

06 / 2024 – **Editorial Board Member**, Emerald Journal of Applied Accounting Research (JAAR).

03 / 2020 – 06 / 2024 **Editorial Assistant**, Emerald Journal of Applied Accounting Research (JAAR).

EDUCATION

04 / 2018 – 11 / 2021 **Doctor of Philosophy by Public Works** in Management (Middlesex University London)

09 / 2012 – 06 / 2018 **Bachelor & Master of Arts** in Accounting & Finance (University of A.S. Upper Austria).
Including an exchange semester at Grant McEwan University, Canada.

Language skills: German (native language), English (fluent in speaking and writing), French (conversational), Swedish (basic), Latin (basic).

SELECTED PUBLICATIONS

Peer-reviewed articles, editorials, books & book chapters

- Harrer, T (2025) “Contextualized Vulnerability: Recalibrating agency and context in trust research”, *Journal of Trust Research*, forthcoming.
- Harrer, T, and Lehner, O M (2024) “Assuring the unknowable: A reflection on the evolving landscape of sustainability assurance for financial auditors”, *Current Opinion in Environmental Sustainability*, 67, 101413.
- Harrer, T, Silvola, H, and Lehner, O M (2023), “Measuring biodiversity: Mission impossible?”, in Lehner et al. (Eds.), *The Routledge Handbook of Green Finance*, Routledge, London.
- Lehner, O M, Harrer, T, Silvola, H, and Weber, O (2023), *The Routledge Handbook of Green Finance*, Routledge, London.
- Harrer, T, Lehner, O M, and Weber, C (2023), “A multi-level understanding of trust development in the context of blurred organizational boundaries: the case of crowdfunding”, *Scandinavian Journal of Management*, Vol. 39 No. 1, 101247.
- Harrer, T, and Owen, R (2022), “Reducing early stage cleantech funding gaps: an exploration of the role of environmental performance indicators”, *International Journal of Entrepreneurial Behavior & Research*, Vol. 28 No. 9, pp. 268-288.
- Related blog: “<https://cusp.ac.uk/themes/p/blog-th-ro-epi-cleantech/>”
- Harrer, T, and Viehs, M (2021), „Nachhaltiges Investieren: Vom Trend zur Norm. Was bedingt ein authentisch nachhaltiger Investmentprozess?“ in Keitz, Wulf, Pelster (Eds.) „*Wider Corporate Reporting*“, Erich Schmidt Verlag.
- Owen, R, Brennan, G, Lyon, F, and Harrer, T (2020), “Financing cleantech SME innovation: setting an agenda”, *IEEE Transactions on Engineering Management*, Vol. 68 No. 4, pp. 1168-1172.
- Lehner, O M, Harrer, T, and Quast, M (2019), “Building institutional legitimacy in impact investing: strategies and gaps in financial communication and discourse”, *Journal of Applied Accounting Research*, Vol. 20 No. 4, pp. 416-438.

Outstanding Paper in the Emerald Literati Awards 2020.

- Lehner, O M, and Harrer, T (2019), “Crowdfunding revisited: A neo-institutional field-perspective”, *Venture Capital - An International Journal of Entrepreneurial Finance*, Vol. 21 No. 1, pp. 75-96.
- Lehner, O M, and Harrer, T (2019), Editorial for the special issue “Accounting for economic sustainability: environmental, social and governance perspectives”, *Journal of Applied Accounting Research*, Vol. 20 No. 4, pp. 365-371.

Conferences proceedings

- Harrer, T (2024), “The Double-Edged Sword of Accountability: How Organizational Accountability Affects Public Trust”, *Annual Academy of Management Conference Proceedings*, Chicago, USA.
- Harrer, T, Gruban, M, Roulet, T, Gillespie, N, Lewicki, R., and Zavyalova, A (2024), ““Institutions in Crisis!”: What it Means and How Social Evaluation Scholars can Address it”, Symposium in the Annual Academy of Management Conference Proceedings, Chicago, USA.
- Harrer, T, and Ansari, S (2023), “It’s not just about visuals! How multimodal cues shape trust creation in online videos”, *Society for the Advancement of Socio-Economics (SASE) Conference*, Rio de Janeiro, Brazil.
- Harrer, T (2023), “The limits of accountability: conceptualising the relationship between organisational accountability and public trust”, *Society for the Advancement of Socio-Economics (SASE) Conference*, Rio de Janeiro, Brazil.
- Harrer, T (2023), “Why sustainability reporting is no silver bullet for rebuilding public trust in organisations”, *Annual Congress of the European Accounting Association (EAA)*, Espoo, Finland.
- Harrer, T (2021), “Evoking the Leap of Faith online: An Exploration of the inner workings of Trust Signals”, *Annual Academy of Management Conference Proceedings*, online.
- Harrer, T, et al. (2021), “Impact Investing in Times of Crises: Rethinking the Nature of Logics”, Symposium in the *Annual Academy of Management Conference Proceedings*, online.
- Related blog: “<https://cusp.ac.uk/themes/p/blog-th-impact-investing/>”
- Harrer, T, Lehner, O M and Weber, C (2019), “Do(n’t) trust this: A longitudinal Exploration of Institutional Trust in Crowdfunding”, *British Academy of Management Conference*, Birmingham, UK.
- Harrer, T and Lehner, O M (2019), “Crowdfunding and Societal Change: A Critical Feminist Perspective on Entrepreneurial Discourse”, *Annual Academy of Management Conference Proceedings*, Boston, USA.
- Lehner, O M and Harrer, T (2019), “Crowdfunding Platforms as Focal Actors in an Entrepreneurial Ecosystem: An Interdisciplinary Value Perspective”, *Hawaii International Conference on System Sciences (HICSS)*, Hawaii, USA.
- Lehner, O M, Harrer, T, and Quast, M (2018), “Legitimacy and Discourse in Impact Investing: Searching for the Holy Grail”, *Annual Academy of Management Conference Proceedings*, Chicago USA.
- Best Program Paper (PNP Division) and nominee for the Carolyn Dexter Award.***

Reports

- Harrer, T, Lehner, O M, Öhlinger, E M, Van, T T (2024), „Biodiversity Finance Instruments and Related Regulations“, *SSRN Social Science Research Network*, 4998365.
- Lehner, O M, Öhlinger, E M, Van, T T, Harrer, T (2025), „Regulating for Biodiversity and Equity? The Performativity of Sustainability Reporting in the EU on Telecoupled Agri-Food Systems“, *SSRN Social Science Research Network*, 5386166.