



SFB/Transregio 266

ACCOUNTING FOR TRANSPARENCY



Research on Corporate Transparency

An Open Online Course

Summer Term 2021

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Topic and Targeted Audience

Corporations are the backbone of our economies. They employ us and provide us with goods and services. We invest our savings into them. They impact our ecological environment as well as our societies at large. Economic frictions make it necessary to monitor and regulate them. This requires some level of corporate transparency. In this course, transparency means the quality of information as generated, distributed, received, and processed by economic agents. Regulators, the media, and public interest activists have regularly criticized low levels of corporate transparency, while corporations have stressed the direct and indirect costs of corporate transparency as well as the risks of information overload. This has motivated the Collaborative Research Center TRR 266 “Accounting for Transparency” to develop a research program concentrated on corporate transparency.

This course is open for everybody who is interested in research on corporate transparency. It has been designed for Master and first year PhD students to get familiar with current research in this field and to take their first steps towards doing independent research on this topic. After completing the course, they will understand its main findings and have reviewed them critically. Also, they will be able to develop research projects that add to this fascinating and relevant field. It should be particularly useful for students in the area of business, economics and related social sciences that are interested in writing their Master’s thesis in this area. As an open online course, students and fellow academics from all institutions are encouraged to participate in the course.

Structure

The course consists of seven units. Each two-week unit starts with a set of instructive videos that outlines key concepts. While in later stages, these concepts will be related to the theories and empirical methods that research of the current unit uses, in the first unit the videos will cover topics like ‘How do I identify and read academic papers?’ and ‘How do I set up my data analysis environment?’ in order to get students started with ‘doing research’. Videos will be made available one week prior the discussion session, meaning that for the first unit the videos will go online Monday, April 12. Along with the videos, I will provide a focused reading assignment (one paper maximum) that I expect participants to read prior to the discussion session.

During the discussion sessions (every other Monday, 4:15 to 5:30 pm CEST), we will welcome profiled academics as guests to learn their views about the unit’s topic and where research in the respective field is heading. Also, we will discuss the main takeaways from the reading assignment and potential research and methodological questions that relate to the unit’s topic. These sessions are meant to be interactive. Students can obtain participation credits by handing in questions in advance that they would like to discuss.

On the Wednesday morning (8:30 - 9:45, CEST) following the discussion session there will be a live Q&A session for students who are interested in obtaining credits for the course. In this session, students can work towards meeting the examination requirements by preparing and presenting small assignments (see examination section for details).

Schedule of Discussion Sessions (all slots Mondays, 4:15pm CEST)

Date	Topic	Guest
April 19	Charting the Corporate Transparency Research Landscape	Christian Leuz (Chicago)
May 3	Disclosure Theory	Alfred Wagenhofer (Graz)
May 17	Voluntary versus Regulated Disclosure	Anne Beyer (Stanford)
May 31	Transparency and Market Efficiency	David Veenman (Amsterdam)
June 14	Disclosure Channels	Elisabeth Blankespoor (Washington)
June 28	Tax Transparency	Martin Jacob (WHU)
July 12	Non-financial Reporting	Giovanna Michelin (Bristol)

Zoom link for all Sessions: <https://hu-berlin.zoom.us/j/68522440513>

To Enroll

To register for the course, fill out this form: <https://forms.gle/dwE8asuRksaRPRpc6>

HU Students can also enroll using the following moodle link:

<https://moodle.hu-berlin.de/course/view.php?id=104133>

Examination

Successful completion of the course and fulfilling the examination requirements is rewarded with 6 ECTS. The examination requirements are structured as a portfolio assessment (Portfolioprüfung). They consist of three parts:

- Active class participation as documented by handing in discussion questions prior class and/or active participation during class. (Expected workload: 30 hours, including 24 hours of class and video time)
- Preparation and presentation of three class assignments (individual). The class assignments will be mostly empirical in nature. They will require students to work with data, prepare meaningful analyses and to present them in an informative manner. We will offer five different assignments from which students can choose. (Expected workload: 60 hours)
- Corporate transparency blog (group work). We will work in group(s) on an empirical project with the objective to prepare an informative general audience blog post on a relevant corporate transparency issue. Selected blog posts will be published on the webpage of TRR 266. Group collaboration will be facilitated via GitHub and will follow the principles of open science. (Expected workload: 90 hours)

All students enrolled in Berlin universities can register for credits. Students who are not enrolled at a Berlin institution can apply to receive credits during the enrolment process. Examination places are limited and thus subject to availability.