



SFB/Transregio 266

# ACCOUNTING FOR TRANSPARENCY

## Research on Corporate Transparency Element 0: Course Organization

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TRR 266 Accounting for Transparency

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## Unit structure and materials

- Each unit spans two weeks
- First week
  - Monday: Videos dealing with learning elements become available on YouTube and reading of the unit is announced on GitHub/Moodle
  - Wednesday: Deadline to send in questions for guest speaker (send email to Joachim)
- Second week
  - Monday, 4:15pm - 5:30pm CEST: Discussion Session with guest
  - Wednesday, 8:30am - 9:45am CEST: Q&A session on assignments (only for students taking credits)
- Public materials are hosted on Github: <https://github.com/trr266/rescorptrans>
- Some exam-related materials will only be available on Moodle:  
<https://moodle.hu-berlin.de/course/view.php?id=104133> (non HU students received their access key after completing the enrollment form)

## Schedule for discussion sessions

Date	Unit	Guest
Apr 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)
Jun 14	Disclosure Channels	Elisabeth Blankespoor (Washington)
Jun 28	Tax Transparency	Martin Jacob (WHU)
Jul 12	Non-financial Reporting	Giovanna Michelon (Bristol)

## Some ground rules

- This course is committed to the principles of open science
- Synchronous (during discussion session and Q&A) as well as asynchronous (via GitHub Issues, YouTube comments or Moodle forum) n:m communication is preferred over email 1:1 communication in most cases
- Active learning trumps passive consumption

## Our class

- A total of 140 enrolled students from 72 different institutions all around the globe. Institutions with 5 or more students:

Institution	Count
Humboldt-Universität zu Berlin	14
Concordia University	7
Maastricht University	6
Columbia University	5
Instituto de Empresa - IE University	5
Universität Mannheim	5
Universität Paderborn	5

- A good mix of degree levels:

Study degree	Count
Doctorate/PhD	105
Master	13
Other	22

## Credits, anyone?

- Course awards 6 ECTS = 3 U.S. credits
- Required for credits:
  - Active class participation
  - Three out of five individual assignments
  - Participation in group assignment (ready to publish transparency-related academic blog post)
  - Deadline for blog post: July 19, earlier submission is possible.
- Grading will be based on all components (~ 20%/40%/40%)
- See Syllabus for additional details
- We currently have 43 students that have voiced their interest to obtain credits. That is a little bit above our target max of 30 students.
- We will be in touch via email with those that registered for credits to confirm their interest. Deadline for registration for credits from outside HU is April 19.

### Reading for this unit:

Christian Leuz and Peter Wysocki (2016): The Economics of Disclosure and Financial Reporting Regulation: Evidence and Suggestions for Future Research, *Journal of Accounting Research* 54:2, 525–622, <https://doi.org/10.1111/1475-679X.12115>, Sections 1 and 2.

### Videos

- How to Find and Read Research
- Principles of Open Science
- The Corporate Reporting Framework