



SFB/Transregio 266

ACCOUNTING FOR TRANSPARENCY

Research on Corporate Transparency

Element 22: Non-Financial Reporting - Topics and Methods

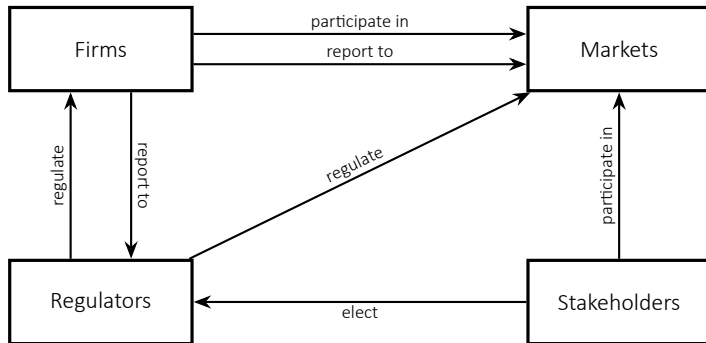
Joachim Gassen

TRR 266 Accounting for Transparency

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- Measurement
- Management
- Incentives for disclosure
- Real effects
- Stakeholder effects

A highly inter-connected setting



- Work on non-financial reporting is inherently inter-disciplinary
- Natural sciences, engineering, sociology, political science, management and economics interact
- Various paradigms for how to understand social interaction are helpful to foster our understanding
- But: challenge to find a common language
 - Work using unfamiliar methods and paradigms often miss-understood as “methodological imperialism”
 - Jargon and over-theorization do not help
 - Competitive advantages vary across research questions and matter

- Christensen, Hail and Leuz (SSRN, 2021): <https://ssrn.com/abstract=3427748> or <http://dx.doi.org/10.2139/ssrn.3427748>
- Grewal and Serafeim (Foundations and Trends in Accounting, 2020): <http://dx.doi.org/10.1561/14000000061>