Monday, May 22, 2023

Fall Term 2023

Seminar ACC 750

Behavioral Economics of Accounting

Lecturers: Prof. Holger Daske/Prof. Dirk Simons

I. Admission and Seminar Dates

We are happy to announce our seminar on "Behavioral Economics of Accounting" for the upcoming fall term in 2023. The seminar consists of a written seminar paper and a presentation of your work in addition to active participation. All seminar papers and presentations are in English.

We accept applications for the seminar until June 12, 2023 (fast close period) and August 28, 2023 (final close period), respectively. The seminar registration form can be downloaded from ILIAS (search for: "ACC 750" in HWS 2023 using Portal2 and join the group). If you are interested in participating in our seminar, please read the referenced papers before choosing your topics of interest. Further details about the topics are provided in this announcement.

For the seminar writing phase, you can choose between **two eight-week periods**: the **fast-close period** spans from **19 June 2023 to 14 August 2023** and the **final-close period** spans from **4 September 2023 to 30 October 2023**. We will announce the allocation of topics via email on **19 June 2023** and on **4 September 2023**, respectively (at 12 pm).

The seminar presentations dates are **16 November** and **17 November.**

Please consult the relevant examination regulation and module catalog for information on minimum admission requirements. Please submit your application via the task "Application Submission" on ILIAS. Your application should include your bachelor's certificate, a recent transcript of records, and a completed registration form following the instructions provided in the form. The final topic will be assigned according to your preferences as far as possible. If you have any further questions, please contact Sara Alsarghali (sara.s.h.alsarghali@uni-mannheim.de).

II. Preliminary Remarks

Behavioral economics of accounting represents a compelling field of research that combines the psychological insights of behavioral economics with the analytical rigour of accounting research. This interdisciplinary approach allows us to understand and predict how individuals and organizations make economic decisions within the complex world of finance and accounting. By integrating concepts from psychology, economics, and accounting, this field provides a nuanced understanding of financial behavior, expanding beyond traditional economic models that often assume strictly rational decision-making. Its significance in contemporary research is underscored by the increasing recognition of human biases and heuristics in the financial decision-making processes. Insights derived from this exploration have far-reaching implications for corporate strategy, financial regulation, and the broader economic landscape. Given the breadth of the topics, our seminar is divided into three core sections, each focusing on a distinct group of actors.

In part A, we investigate *top management* behaviors, scrutinizing the influence of CEO personality traits, such as overconfidence, on financial reporting and performance. We also examine the role of off-the-job behavior and political connections in shaping corporate outcomes as well as the impact of CEO bonus schemes on corporate misreporting.

Part B shifts focus to *investors*, studying ambiguity-averse individuals and the role of media as an information intermediary. We explore the trade-off between investors' in-

formation processing costs and the benefits of firm disclosure. We investigate framing effects in corporate disclosure and the potential for belief divergence in disclosures.

Finally, part C centers on *regulatory environment* in the behavioral economics of accounting. We delve into ideological diversity in standard-setting and the influence of the engagement auditor's characteristics on audit outcomes. Lastly, we explore the impact of AI on auditor judgment in complex tasks.

In sum, this seminar offers a rich, insightful learning experience, shedding light on the complex dynamics that underpin the behavioral economics of accounting.

Part A: Top Management

Topic 1:

The Impact of CEO Overconfidence on Financial Reporting Quality and Financial Performance: A Literature Review.

Supervisor: Sara Alsarghali, M.Sc.

Topic Description:

In recent years, the study of CEO personality traits has gained traction in understanding their effects on corporate decision-making, financial reporting quality, and financial performance. One such personality trait, CEO overconfidence, has been linked to various financial reporting and performance outcomes. Proponents of studying CEO overconfidence argue that it can influence corporate investment decisions, risk-taking, and earnings management. On the other hand, critics contend that the relationships between CEO overconfidence and financial outcomes might be influenced by other factors such as firm size, industry, and corporate governance.

The goal of this thesis is to provide an introduction to CEO overconfidence and a summary of scientific evidence in the field. Following a general introduction to CEO overconfidence, which covers definitions, measurement methods, and practical relevance, the thesis focuses on findings from the scientific literature that analyze the relationship between CEO overconfidence and financial reporting quality and financial performance. A main part of the thesis should also elaborate on theoretical concepts, such as upper echelons theory and agency theory, explaining why overconfident CEOs might have different financial reporting and performance outcomes compared to their less confident counterparts.

Introductory Literature:

- Chung, B. H. & Hribar, P. (2021). CEO overconfidence and the timeliness of goodwill impairments. *The Accounting Review*, *96*(3), 221-259.
- Hribar, P. & Yang, H. (2016). CEO overconfidence and management forecasting. *Contemporary Accounting Research*, *33*(1), 204-227.
- Kaplan, S. N., Sørensen, M., & Zakolyukina, A. A. (2022). What is CEO overconfidence? Evidence from executive assessments. *Journal of Financial Economics, 145*(2), 409-425.
- Kim, J. B., Z. Wang, & L. Zhang. (2022). CEO overconfidence and stock price crash risk. *Contemporary Accounting Research*, *33*(4): 1720–49.

Topic 2:

Out of Office: Managers' off-the-Job Behavior and Corporate Outcomes.

Supervisor: Hala Jada, M.Sc.

Topic Description:

The behavior of corporate executives has long been a topic of interest to researchers. While much research has focused on the relationship between managers' on-the-job behavior and firm performance, a growing body of literature now suggests that off-the-job behavior may also play a critical role in shaping corporate outcomes.

Linking off-the-job behavior to managers' corporate-level decisions relies on behavioral consistency theory (Epstein 1979, 1980; Funder and Colvin, 1991), which posits that individuals tend to exhibit consistent behavior across different situations. For example, research has found that CEOs who engage in personal tax evasion are more likely to engage in tax sheltering at the firm-level and commit fraud, while executives who exhibit risk-taking behaviors in their personal lives are more likely to pursue innovation in their professional lives.

The objective of this thesis is to conduct a comprehensive literature review on the relationship between corporate executives' off-the-job behavior and their corporate-level decisions. The study will provide an overview of the theoretical background of the topic, examine the various forms of off-the-job behavior that have been linked to corporate decision-making, and critically evaluate existing research. The review aims to contribute to the understanding of how executive behavior can impact corporate performance.

Introductory Literature:

- Biggerstaff, L. E., Cicero, D. C., Goldie, B., Reid, L. C., Ge, W., & Moon, K. (2021). CFO effort and public firms' financial information environment. *Contemporary Accounting Research*, *38*(2), 1068-1113.
- Biggerstaff, L., Cicero, D. C., & Puckett, A. (2015). Suspect CEOs, unethical culture, and corporate misbehavior. *Journal of Financial Economics*, *117*(1), 98-121.
- Sunder, J., Sunder, S. V., & Zhang, J. (2017). Pilot CEOs and corporate innovation. *Journal of Financial Economics*, *123*(1), 209-224.

Topic 3:

CEOs' Bonus Schemes, Earnings Management, and Corporate Misreporting: A Literature Review.

Supervisor: Benjamin Tödtmann, M.Sc.

Topic Description:

Earnings management and corporate misreporting have long been a topic of interest in the field of finance and accounting. Earnings management involves the (legal) manipulation of financial reporting by management, often to portray a more favorable financial position or performance than the company's actual state. Corporate misreporting or fraudulent reporting occurs when managers deliberately (illegally) misstate financial information in violation of legally prescribed accounting rules. The role of CEO bonus schemes in motivating earnings management and fraudulent reporting is debated. One argument is that the pressure to meet performance targets or stock price thresholds in order to receive substantial bonuses may lead CEOs to engage in such unethical behavior. Conversely, another argument is that well-designed incentive schemes can align management's interests with those of shareholders, thereby reducing the likelihood of manipulation.

In this literature review, the student will explore the existing body of research on CEO bonus schemes and their association with earnings management and corporate misreporting. Both theoretical and empirical studies should be reviewed. The student should then discuss whether theoretical predictions are confirmed or contradicted by empirical observations.

Introductory Literature:

- Armstrong, C. S., Larcker, D. F., Ormazabal, G., & Taylor, D. J. (2013). The relation between equity incentives and misreporting: The role of risk-taking incentives. *Journal of Financial Economics*, *109*(2), 327-350.
- Healy, P. M. (1985). The effect of bonus schemes on accounting decisions. *Journal of Accounting and Economics*, *7*(1-3), 85-107.
- Holthausen, R. W., Larcker, D. F., & Sloan, R. G. (1995). Annual bonus schemes and the manipulation of earnings. *Journal of Accounting and Economics*, *19*(1), 29-74.

Topic 4:

Do Political Connections Affect Corporate Reporting? A Literature Review.

Supervisor: Benjamin Tödtmann, M.Sc.

Topic Description:

The relationship between political connections and the financial reporting practices of corporations is well studied. Political connections on the board potentially negatively impact the reliability and transparency of corporate financial statements, raising concerns for investors, regulators, and stakeholders. The thesis will focus in particular on the political connectedness of corporate board members.

The seminar thesis will conduct a literature review, examining literature published in high-ranked journals. The student should identify trends, inconsistencies, and gaps in the existing knowledge on this subject. The review will also explore the consequences of political connections of corporate board members on corporate governance and the potential implications for stakeholders, including investors, regulators, and the general public.

Introductory Literature:

- Arikan, M., Kara, M., Masli, A., & Xi, Y. (2023). Political euphoria and corporate disclosures: An investigation of CEO partisan alignment with the president of the United States. *Journal of Accounting and Economics*, *75*(2-3), 101552.
- Chaney, P. K., Faccio, M., & Parsley, D. (2011). The quality of accounting information in politically connected firms. *Journal of Accounting and Economics*, *51*(1-2), 58-76.
- Hope, O. K., Yue, H., & Zhong, Q. (2020). China's anti-corruption campaign and financial reporting quality. *Contemporary Accounting Research*, *37*(2), 1015-1043.
- Preuss, S. & Königsgruber, R. (2021). How do corporate political connections influence financial reporting? A synthesis of the literature. *Journal of Accounting and Public Policy*, *40*(1), 106802.

Part B: Investors

Topic 5:

Ambiguity-Averse Investors.

Supervisor: Dr. Sebastian Kronenberger

Topic Description:

Ambiguity aversion is prevalent in individuals. This is also true for investors who shy away from uncertainty in situations they are not familiar with, for example, investing in new technology or new markets. Also in crises, investors might price the firm by placing themselves in the worst-case scenario that is consistent with a firm's financial report.

This thesis should explain the notion of ambiguity, explore situations when it impacts equity markets and describe how it impacts investors' decision making. All of these considerations can help in evaluating whether ambiguity aversion is first-order, meaning one of the leading character traits to explain empirical puzzles.

Introductory Literature:

- Bianchi, M. & Tallon, J. M. (2019). Ambiguity preferences and portfolio choices: Evidence from the field. *Management Science*, *65*(4), 1486-1501.
- Budanova, S., Cianciaruso, D., & Marinovic, I. (2021). The ambiguity of earnings announcements. *Management Science*, *67*(4), 2541-2561.
- Caskey, J. A. (2009). Information in equity markets with ambiguity-averse investors. *The Review of Financial Studies*, *22*(9), 3595-3627.

Topic 6:

Investor Attention and the Effects of Media in Financial Markets.

Supervisor: Pascal Schrader

Topic Description:

Classical accounting theory suggests that investors rely on information provided by firms to make informed decisions. However, recent research in accounting has expanded this view by examining the role of information intermediaries such as the media. The media is an important source of information that both disseminates existing information to market participants and provides new information that has not yet been publicly released.

The goal of this seminar thesis is to assess the extent to which the media's role in price formation occurs through the dissemination of new information to market participants and through increased investor attention. To answer this research question, the student will provide an overview of existing literature, with a focus on how studies disentangle the effects of investor attention from the information content.

Introductory Literature:

- Bushman, R. M., Williams, C. D., & Wittenberg-Moerman, R. (2017). The Informational Role of the Media in Private Lending. *Journal of Accounting Research, 55*(1), 115-152.
- Engelberg, J. E. & Parsons, C. A. (2011). The Causal Impact of Media in Financial Markets. The *Journal of Finance, 66*(1), 67-97.
- Lawrence, A., Ryans, J., Sun, E., & Laptev, N. (2018). Earnings Announcement Promotions: A Yahoo Finance Field Experiment. *Journal of Accounting and Economics, 66*(2-3), 399-414.

Topic 7:

The Role of Investors' Information Processing Costs on Firms' Disclosure.

Supervisor: Pascal Schrader

Topic Description:

The disclosure of a company is crucial in providing its shareholders with necessary information. However, investors face various costs when obtaining and utilizing this information to inform their decision-making. Rational investors weigh these costs against the potential benefits of obtaining the information. Notably, firms also take into account the costs of market participants' information processing when deciding how much information to disclose.

The objective of this seminar thesis is to investigate the impact of investors' information processing costs on the amount of disclosure firms provide. To achieve this, the thesis will provide an overview of the costs and benefits investors face when processing firms' disclosures and will highlight current literature examining how information processing costs affect firms' disclosure decisions.

Introductory Literature:

- Blankespoor, E. (2019). The Impact of Information Processing Costs on Firm Disclosure Choice: Evidence from the XBRL Mandate. *Journal of Accounting Research, 57*(4), 919-967.
- Blankespoor, E., deHaan, E., & Marinovic, I. (2020). Disclosure processing costs, investors' information choice, and equity market outcomes: A review. *Journal of Accounting and Economics*, 70(2-3), 101344.
- Cardinaels, E., S. Hollander, & B. White. 2019. Automatic summarization of earnings releases: Attributes and effects on investors' judgments. *Review of Accounting Studies, 24*(3), 860-890.

Topic 8:

Dressing up for the Occasion: Framing Effects in Corporate Disclosure.

Supervisor: Thomas Simon, M.Sc.

Topic Description:

Does it matter *how* information is presented? With respect to corporate disclosure, addressing such question is particularly relevant given a vast increase in information demands by firms' stakeholders and recent advancements in technology that is able to process information under less (or different) constraints.

In general, framing refers to the process by which information is presented to individuals in a way that can influence their perceptions and decision-making processes. In the context of accounting, framing might affect how financial information is processed and interpreted, which can in turn impact accounting decisions. This thesis will examine the effects of framing in the corporate disclosure environment and explore the psychological and economic factors that contribute to these effects.

For that purpose, the thesis will provide a comprehensive overview of the existing literature on framing in accounting research, examining the various types of framing that have been studied and the different contexts in which framing has been shown to matter for accounting and disclosure decisions.

Introductory Literature:

- Andersson, P. & Hellman, N. (2007). Does pro forma reporting bias analyst forecasts? *European Accounting Review*, *16*(2), 277-298.
- Michels, J. (2017). Disclosure versus recognition: Inferences from subsequent events. *Journal of Accounting Research*, *55*(1), 3-34.
- Müller, M. A., Riedl, E. J., & Sellhorn, T. (2015). Recognition versus disclosure of fair values. *The Accounting Review*, *90*(6), 2411-2447.
- Yeo, F. (2021). Is Framing More Effective Than Regulating Disclosures? The Effects of Risk Disclosure Frame and Regime on Managers' Disclosure Choices. *Contemporary Accounting Research*, *38*(4), 2851-2870.

Topic 9:

Leveling the Playing Field? Financial Disclosures and Polarization.

Supervisor: Yasmin Hoffmann, M.Sc.

Topic Description:

Polarization is a phenomenon frequently observed in the context of heated political debates. However, it is also a phenomenon that deserves greater attention within accounting research on the use and the effects of firm disclosures. Conventional wisdom tells us that public disclosures concerning firm information are desirable as they level the playing field among market participants, i.e., disclosures decrease information asymmetry and enhance transparency. This view is undebatable as long as one assumes that capital market participants are not limited in their ability to interpret disclosed information and that public disclosures therefore lead to belief convergence. However, allowing for diverse interpretations of information among market participants in such settings can alter results significantly and is supported by empirical and theoretical evidence.

This seminar thesis aims to provide a broad overview of empirical and theoretical literature in the field of accounting, economics and finance that relates to potential polarization or belief divergence in response to received information.

Introductory Literature:

- Armstrong, C., Heinle, M., & Luneva, I. M. (2022). Financial Information and Diverging Beliefs. Working paper. Available at SSRN: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3780824.
- Benabou, R. & Tirole, J. (2016). Mindful economics: The production, consumption, and value of beliefs. *Journal of Economic Perspectives*, *30*(3), 141–164.
- Giannini, R., Irvine, P., & Shu, T. (2019). The convergence and divergence of investors' opinions around earnings news: Evidence from a social network. *Journal of Financial Markets*, *42*, 94–120.

Part C: Regulatory Environment

Topic 10:

The Role of Ideological Diversity in Crafting Credible Sustainability Reporting Standards.

Supervisor: Tobias Kalmbach, M.Sc.

Topic Description:

Private standard setters such as the International Sustainability Standards Board (ISSB), the European Financial Reporting Advisory Group (EFRAG), and the Global Reporting Initiative (GRI) strive to develop comprehensive sustainability reporting standards. These standard-setting processes hold significant relevance as they shape how businesses assess and communicate ESG-related risks and opportunities. However, ideological biases among standard setters may affect the effectiveness and credibility of these reporting standards. Examining the influence of standard setters' ideological biases from a behavioral economics perspective can enhance our understanding of the decision-making process and identify potential improvements in the standard-setting process. A crucial research question emerges: Is ideological diversity among standard setters costly or beneficial for sustainability reporting standard-setting?

The objective is to examine the role of ideological biases in standard setting by reviewing and synthesizing the literature on ideological biases in general and within the context of accounting standard setting. The student should present an overview of the costs and benefits of ideological diversity in the accounting standard-setting process and consequently derive implications for sustainability reporting standard-setting processes.

Introductory Literature:

- Allen, A., & Ramanna, K. (2013). Towards an understanding of the role of standard setters in standard setting. *Journal of Accounting and Economics*, 55(1), 66-90.
- Bessire, D., & Onnée, S. (2010). Assessing corporate social performance: Strategies of legitimation and conflicting ideologies. *Critical Perspectives on Accounting*, 21(6), 445-467.
- Chakravarthy, J. (2019). Ideological diversity in standard setting. *Review of Accounting Studies*, 24(1), 113-155.
- Christensen, H. B., Hail, L., & Leuz, C. (2021). Mandatory CSR and sustainability reporting: Economic analysis and literature review. *Review of Accounting Studies*, 26(3), 1176-1248.

Topic 11:

Does the Identity of the Engagement Auditor Matter? – A Critical Review.

Supervisor: Lisa Feil, M.Sc.

Topic Description:

The highly regulated environment of auditing, as well as liability concerns, suggest that the individual engagement auditor has little influence on audit outcomes. Similarly, not only does the signing partner conduct the audit alone, but a whole team is assigned to the client. Nevertheless, recent research provides increasing evidence that individual auditors play an important role in the audit process beyond the audit office, audit firm, or auditing standards.

First, this thesis should provide a comprehensive overview of the literature dealing with the identity of the engagement auditor. Thereby, the thesis should critically discuss the used empirical research design and underlying assumptions of the relevant literature. Furthermore, the thesis should focus on reviewing literature comparing the influence of the individual auditor to the influence of audit offices and firms on audit outcomes. Moreover, the thesis should consider whether and how the capital market reacts to the identity of the engagement auditor.

Introductory Literature:

- Cameran, M., Campa D., & Francis, J. R. (2022). The relative importance of auditor characteristics versus client factors in explaining audit quality. *Journal of Accounting, Auditing & Finance*, *37*(4), 751-776.
- Doxey, M. M., Lawson, J. G., Lopez, T. J., & Swanquist, Q. T. (2021). Do investors care who did the audit? Evidence from Form AP. *Journal of Accounting Research*, *59*(5), 1741-1782.
- Francis, J. R. (2023). Going big, going small: A perspective on strategies for researching audit quality. *The British Accounting Review*, *55*(2), 101167.
- Goodwin, J. & Wu, D. (2014). Is the effect of industry expertise on audit pricing an office-level or a partner-level phenomenon? *Review of Accounting Studies*, *19*, 1532-1578.
- Lennox, C. S. & Wu, X. (2018). A review of the archival literature on audit partners. *Accounting Horizons*, *32*(2), 1-35.

Topic 12:

Man versus Machine: The Impact of AI on Auditor Judgment in Complex Tasks.

Supervisor: Hala Jada, M.Sc.

Topic Description:

The increasing use of AI in business environments has raised questions about its impact on human decision-making and judgment, particularly in complex tasks that involve estimates and uncertainty. The auditing profession is an area where AI has the potential to significantly impact auditor judgment, liability, and decision-making.

This research aims to investigate the behavioral implications of using AI in auditing tasks that involve complex estimates, and the impact of AI on auditor judgment and decision-making.

The study is expected to provide insights into the behavioral implications of using AI in auditing tasks that involve complex estimates, and the impact of AI on auditor judgment and decision-making. The study will contribute to the growing literature on the use of AI in business environments and provide recommendations for how AI is integrated into auditing practices.

Introductory Literature:

- Commerford, B. P., Dennis, S. A., Joe, J. R., & Ulla, J. W. (2022). Man versus machine: Complex estimates and auditor reliance on artificial intelligence. *Journal of Accounting Research*, *60*(1), 171-201.
- Cui, J. & Robertson, J. C. (2022). The Effects of the Use of Artificial Intelligence and Task Complexity on Auditor Liability. Available at SSRN 4038554.
- Lombardi, D., Brown-Liburd, H. L., & Munoko, I. (2023). Using an Interactive Artificial Intelligence System to Augment Auditor Judgment in a Complex Task. Available at SSRN 4318689.

IV. Administration and General Information

1. Supervision

In general, you should contact your assigned supervisor shortly after the allocation of topics to discuss the general direction of your topic and the principles of writing an academic seminar paper. In addition, we expect that you present and discuss the structure and content of your term paper at one or two more meetings with your supervisor. Once you are assigned a topic, we will provide you with your supervisor's contact information.

2. Formal Guidelines

Please check the "Guidelines for Academic Writing" ("Richtlinien für die Anfertigung wissenschaftlicher Arbeiten"). Seminar papers need to be written in English. In general, seminar papers consist of 14-16 text pages, excluding indices and appendices. You should start your paper with a clear and concise introduction that motivates the topic and derives the main research question of your paper. The introduction should be approximately 1-1.5 pages in length and conclude with a short outline of the course of your study.

Accordingly, your seminar thesis shall end with a conclusion that summarizes the main findings of your paper. You can find further details in the "Guidelines for Academic Writing".

3. Submission of Seminar Papers

Please submit two printed copies of your written seminar thesis to Zdenka Pospisil (office assistant to Prof. Daske) or Julia Filusch (office assistant to Prof. Simons) during the regular office hours. Seminar papers need not be bounded; stapled copies are sufficient. In addition, please submit the digital version of your paper using the ILIAS Task "Paper Submission" **and** by email to your supervisor. The digital version shall include, if applicable, all relevant digital content of your thesis (such as MS Excel files, internet re-

sources, the literature used, etc.). Seminar papers need to be submitted until 12 pm on the ending date of either the fast or final close period (*vide supra*). Extensions of the submission deadline are only possible in accordance with the examination regulation if you can present a medical certificate. Please note that it is not possible to extend the working period beyond the date scheduled for the seminar presentations.

3. Submission of Seminar Presentations

In addition to the written seminar thesis, you are required to prepare a presentation based on your submitted seminar paper. There will be only one presentation for each topic, meaning that some presentations will be held in groups of two in those cases where the same topic is assigned to two students. Individual presentations are scheduled for 40 minutes including approximately 10 minutes of discussion and questions. Group presentations are scheduled for 60 minutes (approx. 20 min each) including approximately 20 minutes of discussion and questions. Accordingly, your presentation should consist of approximately 15-20 slides and should be formatted in an adequate and professional presentation style (not too much information on one slide, not very small font size, etc.). You are required to submit your final presentations by Wednesday, 13 November, 12pm (noon), as PowerPoint and PDF by uploading them to ILIAS under the task “Presentation Submission”. Please read our general instructions for presentation guidelines available on ILIAS.

4. Grading

Grading is based on the **written paper (60%)** and the **presentation (40%)**. Attendance at all seminar sessions is mandatory, and all participants are expected to participate in the seminar discussions. To facilitate productive engagement, each participant will be allocated a randomly assigned presentation authored by a fellow colleague. Subsequently, the participant will be required to pose the initial inquiry. Allocations will be announced two days in advance via ILIAS.

5. Seminar Preparation and Materials

To effectively prepare for the seminar and the discussions, we will provide all participants with relevant introductory literature and the final presentations via ILIAS. Further information on the availability of additional material will be announced in time.

6. Examiner / Supervisor

The students will be examined/supervised by the following Professor/Research Assistant:

Topic 1 (Part A) Prof. Daske/ Sara Alsarghali

Topic 2 (Part A) Prof. Simons/ Hala Jada

Topic 3 (Part A) Prof. Daske/ Benjamin Tödtmann

Topic 4 (Part A) Prof. Daske/ Benjamin Tödtmann

Topic 5 (Part A) Prof. Simons/ Dr. Sebastian Kronenberger

Topic 6 (Part B) Prof. Daske/ Pascal Schrader

Topic 7 (Part B) Prof. Daske/ Pascal Schrader

Topic 8 (Part B) Prof. Simons/ Thomas Simon

Topic 9 (Part B) Prof. Simons/ Yasmin Hoffman

Topic 10 (Part C) Prof. Daske/ Tobias Kalmbach

Topic 11 (Part C) Prof. Simons/ Lisa Feil

Topic 12 (Part C) Prof. Simons/ Hala Jada