

Module: ACC 680 Disclosure Theory**PLEASE NOTE: No offering in spring 2022****Contents:**

The aim of this course is to provide students with an insight into analytical disclosure theory, one important stream of literature in accounting research. The overview provides insights into what shapes firms' reporting decisions.

Learning outcomes:

Students are able to assess and discuss the setting, basic assumptions, and mechanisms of disclosure models. Students are able to formulate and defend constructive criticism of disclosure models.

Prerequisites:

Formal: ACC 5XX, not taken ACC 675

Recommended: Basic knowledge in game theory

Obligatory registration: no

Further Information on registration: -

Courses	Hours per week	Self-study
Lecture	2	15
ECTS in total		6
Form of assessment	Written Report (50%), Presentation (50%)	
Preliminary course work	-	
Performing lecturer	Prof. Dr. Dirk Simons	
Examiner	Prof. Dr. Dirk Simons	
Duration of module	1 semester	
Offering	Spring semester	
Language	English	
Program-specific educational goals	CG 1, CG 2, CG 5	
Grade	graded	
Range of application	M.Sc. MMM, M.Sc. Bus. Edu., M.Sc. Bus. Inf., M.Sc. Econ., LL.M.	