

Module: ACC 680 Disclosure Theory**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 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 | 10 |
| ECTS in total | | 6 |
| Form of assessment | Written Report (50%), Presentation (50%) | |
| Preliminary course work | - | |
| Lecturer/Person in charge | Prof. Dr. Dirk Simons | |
| Duration of module | 1 semester | |
| Offering | Spring semester | |
| Language | English | |
| Program-specific educational goals | LG 1, LG 2, LG 5 | |
| Grade | graded | |
| Range of application | M.Sc. MMM, M.Sc. Bus. Edu., M.Sc. Bus. Inf., M.Sc. Econ., LL.M. | |