

# **Accounting & Corporate Governance**

## **Themenliste BA/MA-Arbeiten im SoSe 2018**

### **Bachelorarbeiten (Sprache DE/EN wählbar):**

- Profitability Analysis - Determinants and Literature Review
- Analyse der Eignung von Controlling-Instrumenten im Rahmen des strategischen Kostenmanagements
- IFRS vs US GAAP – Differences in Financial Reporting
- Shareholder Value – Measures, Determinants and Literature Review
- Literature review of Non-GAAP measures
- Bad news' newspaper coverage of German listed firms and the differences across industries
- Newspaper coverage of bad news in the automobile industry (or an alternative industry)
- Labor investment efficiency and agency conflicts – literature review
- The tone of top executives in earnings conference calls
- On the behavior of analysts in earnings conference calls
- Economic consequences of CSR-related fines: an empirical study
- Measuring level and quality of voluntary financial disclosures
- Measuring level and quality of voluntary non-financial disclosures
- Market developments in the market of auditing and accounting services: from Big 8 to Big 4
- An economic analysis of regulation in the market of auditing and accounting services: regulation of entry
- An economic analysis of regulation in the market of auditing and accounting services: regulation of conduct
- Regulation of audit firms: public interest vs. private interest approach

### **Masterarbeiten (Thema gibt Sprache vor):**

- Managerial style in cost stickiness at firm level – how do CEOs/CFOs influence cost behavior?
- Nutzung wertorientierter Controlling-Instrumenten zur effizienten Unternehmenssteuerung
- Consequences of Mandatory IFRS Adoption – Literature Review
- Disaggregation of IFRS-Statements
- Investment efficiency and its impact on implied cost of capital
- Disaggregation and its impact von investment efficiency
- Newspaper coverage of a firm's bad news and the long-term life satisfaction level of the employees – an empirical study

- The use of political correct/positive/negative words in annual reports and the effect on the firm's market value – An empirical word analysis
- What does the tone tell? A literature review on earnings conference calls
- Managerial style effects in Accounting: a literature review of top-tier accounting journals
- The relation between voluntary financial and voluntary non-financial disclosure: an empirical study
- Audit deregulation and Big 4 fee premium: an empirical study
- The effect of audit deregulation on audit quality: An empirical study