Spring Term 2013 (FS 2013)

Doctoral Seminar Analytical Research in Financial Accounting:
Economics of Bias and Precision in Financial Statements

Course schedule and reading list

1) Session and exercise schedule

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<th>Session</th>
<th>Day</th>
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<td>1</td>
<td>Monday, 09.09.2013</td>
<td>10.30 - 12.00</td>
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<td>2</td>
<td>Monday, 09.09.2013</td>
<td>13.30 - 15.00</td>
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<td>Exercises</td>
<td>Monday, 09.09.2013</td>
<td>15.30 - 17.00</td>
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<td>3</td>
<td>Tuesday, 10.09.2013</td>
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<tr>
<td>Research Seminar Talk Prof. Hemmer</td>
<td>Tuesday, 10.09.2013</td>
<td>16.00 - 17.30</td>
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<td>5</td>
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On Tuesday, 10.09.2013, 16.00-17.30 Prof. Hemmer will present his latest research paper in the IBW’s Research Seminar in Accounting, Auditing & Governance (AAG) (see www.business.uzh.ch/professorships/managerialaccounting/lehre/aaq.html), the seminar talk is considered as a part of the doctoral seminar.

Rooms will be announced by September 02. at www.vorlesungen.uzh.ch/

2) Seminar content
This seminar covers economic theories that involve biased communication of information and implications hereof.

Session 1: Imprecise Information Endowments and Biased Disclosures

Required Readings

Session 2: Cheap Talk and Precision of Disclosures

Required Readings
Session 3: Bias and the “Revelation Principle”

Required Readings:


Session 4: Window Dressing

Required Readings:

Session 5: Conservative Reporting

Required Readings:

Session 6: Reversing Biases and Reporting Precision

Required Readings:

Assignment material will be distributed based on the number of students enrolled for the course.