Spring Term 2015 (FS 2015)

Doctoral Seminar Analytical Research in Financial Accounting: The Revelation Principle and its Applications in Accounting Theory

Course schedule and reading list

Session and exercise schedule

<table>
<thead>
<tr>
<th>Session</th>
<th>Day</th>
<th>Time</th>
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<tr>
<td>1</td>
<td>Monday, June 15</td>
<td>10.00 - 12.00</td>
<td>SOF-E-15</td>
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<td>2</td>
<td>Monday, June 15</td>
<td>13.30 - 15.30</td>
<td>SOF-E-15</td>
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<td>3</td>
<td>Monday, June 15</td>
<td>16.00 - 17.30</td>
<td>SOF-E-15</td>
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<td>4</td>
<td>Tuesday, June 16</td>
<td>10.00 - 12.00</td>
<td>SOF-E-15</td>
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<td>5</td>
<td>Tuesday, June 16</td>
<td>13.45 - 15.45</td>
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<tr>
<td>Research Seminar Prof. Gigler</td>
<td>Tuesday, June 16</td>
<td>16.15 - 17.45</td>
<td>PLM F 103/104</td>
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<td>6</td>
<td>Wednesday, June 17</td>
<td>10.00 - 12.00</td>
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On Tuesday, June 16, Prof. Gigler will present his latest research paper in the Research Seminar in Accounting, Auditing & Governance (AAG) (see www.business.uzh.ch/professorships/managerialaccounting/lehre/aag.html), the seminar talk is considered as a part of the doctoral seminar.

Seminar content
The course seminar discusses recent analytical research in the area of financial accounting. This course is targeted towards doctoral students in Accounting, Finance, and Economics who want to conduct analytical research in this area.

Part I: The Revelation Principle (Prof. Hemmer)

Session 1: Foundation of the Revelation Principle

Session 2: Robustness of the Revelation Principle
Session 3: An Application of the Revelation Principle
Econometrica 58, 1279-1320.

Session 4: Break-down of the Revelation Principle

Part II: Confirmatory Role of Accounting Information (Prof. Gigler)

Session 5: The Value of Communication

Session 6 & 7: Reporting Frequency

Session 8: Accounting Conservatism

Readings for Research Seminar on Tuesday