**TOPICS FOR ASSIGNMENTS – PHD – THEORY OF FINANCIAL ACCOUNTING – PROF. PATRIZIA TETTAMANZI**

*Each student has to chose one topic and make a literature review (at least 10 pages) to be submitted to the Professor (**ptettamanzi@liuc.it**) by February 16, 2020. THE LITERATURE REVIEW HAS OF COURSE TO BE MADE WITH A STRUCTURED AND WELL KNOWN METHODOLOGY.*

*EVERY STUDENT HAS TO SELECT A TOPIC THAT HAS NOT BEEN SELECTED BY ANOTHER STUDENT.*

1. Value relevance of accounting information (from Ohlson, 1995, Feltham, Ohlson, 1999 onwards);
2. Value relevance of non-accounting / non-financial information (example Hand, 2005)
3. Disclosure quality of integrated reporting and/or sustainability reporting.
4. Disclosure quality of mandatory and/or voluntary information in financial statements (from Botosan 1997, onwards)
5. The impact of Hofstede national cultural system on Integrated Reporting. Main reference: <https://www.sciencedirect.com/science/article/abs/pii/S0969593113000085>
6. The Role of the Board in the Dissemination of Integrated Corporate Social Reporting and Integrated Reporting. Main reference: https://onlinelibrary.wiley.com/doi/abs/10.1002/csr.1294
7. “Prior literature provided evidence of the possible threats caused by both financial and non-financial incentives to the auditor objectivity. On one side, auditors need to maintain emotional distance from auditees while, on the other side, they need to seek cooperation. The relevance of the auditor-auditee interaction depends on the fact that it may reinforce audit quality or, conversely, it may have an adverse impact on it”. Main references: Sweeny, B., and Pierce, B. (2004). Management control in audit firms: A qualitative investigation. *Accounting, Auditing & Accountability Journal*, 17, 779-812.   Sweeny, B., and Pierce, B. (2011). Audit team defense mechanisms: auditee influence. *Accounting and Business Research*, 41(4), 333-356.