

Examples of possible topics for bachelor thesis

Topics related to financial reporting and firm transparency:

- Financial reporting transparency of private and public firms
- Financial reporting of start-ups
- Disclosure of financial information on social media
- Firms' choice of disclosure channels
- Effects of diversity on firm transparency
- Role of AI tools in financial reporting
- Role of AI tools in analysing financial reports
- Adoption of IFRS standards and firm performance

Topics related to sustainability and ESG reporting:

- Mandatory sustainability reporting in the EU
- Voluntary sustainability reporting in the EU
- Cross-country differences in sustainability reporting
- Sustainability reporting of private firms
- Environmental risk disclosure: regulation and reporting practices
- Reporting according to the EU Taxonomy
- Management board diversity and firm performance

Topics related to insolvency and bankruptcy prediction:

- Identification of zombie firms
- Determinants of firm insolvencies in Germany
- Financial reporting transparency and insolvency outcomes
- Financial reporting transparency and prediction of financial distress