Topics for master thesis

Topics related to debt market:

- Availability of corporate bond data for empirical analysis
- Characteristics of bond issuers: Differences across market segments
- Private firms in the European bond market
- Characteristics of international and national firms issuing bonds in Europe
- Premium for green bonds in the European corporate bond market
- Are firms that issue green bonds more transparent?

Topics related to sustainability and corporate social responsibility (CSR, ESG):

- Cross-country differences in voluntary disclosure of non-financial information
- Environmental risk disclosure and firm value: Evidence from listed companies
- Gender structure of boardrooms in UK firms and firm value
- Consumer proximity and CSR reporting: Evidence from the UK and Ireland
- Corporate social responsibility performance and its measures
- Measures of quality of corporate social responsibility reporting
- Mandatory CSR reporting in various countries and its time trends
- Mandatory CSR reporting in banking industry and its time trends
- Best Practices in CSR reporting and application to specific companies
- Premium for green bonds in the European corporate bond market
- Are firms that issue green bonds more transparent?

Topics related to firm transparency:

- The relation between firm characteristics and firms’ rating on diverse job search platforms
- Availability of financial reporting information of European firms
- Financial reporting transparency and activities on the M&A market
- The insolvency process for German Firms

Topics related to standard setting:
• Does goodwill signal value to investors?
• Implementation of IFRS 15 by listed companies in various countries
• The effect of IFRS 8 segment reporting on the convergence of management accounting and financial accounting in Germany