



## **Potential topics for master thesis**

### **Topics related to accounting and firm transparency:**

- Availability of financial reporting information for European (private) firms
- Measures of firm transparency
- Financial reporting transparency and the M&A market
- Financial reporting transparency and insolvency
- Firm characteristics and firms' rating on job search platforms
- Goodwill and firm value
- Environmental risk reporting and firm value
- Introduction of IFRS 18 Presentation and Disclosure in Financial Statements

### **Topics related to sustainability and ESG reporting:**

- Cross-country differences in voluntary sustainability reporting
- The effects for Corporate Sustainability Reporting Directive on sustainability reporting
- Measures of sustainability performance
- Measures of quality of the sustainability reporting
- Mandatory CSR reporting in various countries and its time trends
- Environmental risk disclosure and firm value
- Diversity of the management boards and firm value

### **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?