

## **Lehrstuhl für Rechnungswesen, Wirtschaftsprüfung und Controlling**

### ***Themen für Masterarbeiten***

- (1) Lobbying success in the context of reforming IFRS accounting for joint ventures
- (2) The European endorsement process according to the IAS-Regulation - An analysis and critical evaluation of lobbying potential
- (3) Travelling the world – An explanation of academics' scientific movement
- (4) Accounting theories – An international analysis of their emergence
- (5) Enforcement of Financial Reporting Standards – Which characteristics make a company more likely to suffer a restatement?
- (6) Enforcement of Financial Reporting Standards – Which of the FREP's Error Findings concern Areas of Discretion?
- (7) Accounting for Research & Development Costs – An Analysis of the Development of SFAS No. 2 and IAS 38 and Possible Hindrances to a Successful Convergence
- (8) Is Insider Trading an Indicator for Earnings Management?
- (9) Earnings Quality in Europe – A quantitative empirical analysis of European financial statements
- (10) Discretion and Earnings Management: Expected Return on Plan Assets under IAS 19 – Empirical Evidence from Germany
- (11) Theoretical and empirical comparison of Impairment tests according to IFRS and US-GAAP
- (12) Evidence for earnings management in the context of impairment tests according to IAS 36
- (13) The Impact of Auditor Rotation on Audit Quality – An Empirical Analysis
- (14) The Effect of Audit Committee Characteristics on Audit Fees – Evidence from Germany
- (15) The capital maintenance doctrine and balance sheet-based payout restrictions in the UK and Germany – a comparative economic analysis of law with particular consideration of the needs of SMEs.
- (16) The implementation of the Second EC Directive (Capital Directive) in selected European member states – implications for a modernization of the European accounting and capital maintenance regulations with particular consideration of the IFRS-SME.