



SYLLABUS

COURSE DESCRIPTION		
Type of the course: (<input checked="" type="checkbox"/>) Normal (<input type="checkbox"/>) Teaching Assistant (TA) (<input type="checkbox"/>) Thesis/Dissertation		
Course Title: Accounting Information Quality and Corporate Reporting		
Periodicity: (<input checked="" type="checkbox"/>) Annual (<input type="checkbox"/>) Semestral (<input type="checkbox"/>) Sporadic		
Academic term: Trimester		

WORKLOAD		
Workload: 60-hour course		Credits: 4
Theoretical: (1 credit = WL 15)	Research: (1 credit = WL 15)	Theoretical-empirical: (2 credits = WL 30)
Academic Degree: (<input type="checkbox"/>) Master (<input type="checkbox"/>) PhD (<input checked="" type="checkbox"/>) Master and PhD		
Course Type:		
Master: (<input checked="" type="checkbox"/>) Elective - (<input type="checkbox"/>) Compulsory		Doctorate: (<input checked="" type="checkbox"/>) Elective - (<input type="checkbox"/>) Compulsory

COURSE INSTRUCTOR

AREA OF CONCENTRATION / LINE OF RESEARCH
Research Area: Controllership and Governance
Research Line: Financial Accounting and Governance

COURSE PURPOSE
<p>a) Knowledge – provide an in-depth knowledge about quality of information reported by firms to their various stakeholders;</p> <p>b) Skills – develop analytical and critical capacity on corporate reporting, seeking to understand their determinants and their consequences of quality of information reported in the various institutional and organizational environments; and</p> <p>c) Approach – motivate the student to research and transmit knowledge on quality of corporate information, based on a proactive and critical sense about economic and social phenomena of organizations.</p>

COURSE DESCRIPTION
Determinants and consequences of the corporate reporting quality. Mandatory and voluntary disclosure. GAAP and non-GAAP information. Theories applied to the quality of reported information. Attributes of accounting information quality. Accounting information quality metrics.

COURSE CONTENT
<ol style="list-style-type: none"> 1. Accounting choices, regulation and corporate reporting quality 2. Generation of accounting results: income, cash and accruals 3. GAAP and non-GAAP information 4. Theories applied to the quality of the reported information 5. Determinants and consequences of the accounting information quality 6. Persistence and conservatism 7. Earnings management 8. Value relevance 9. Symmetric information and information uncertainty 10. Macroaccounting 11. ESG reports quality



METHODOLOGY

Seminars. Critical analysis of papers. Case studies. Analysis and development of analytical model.

GRADING POLICY

Participation and discussion (10%); seminars (30%); development of individual and group activities (25%); research design (35%).

MAIN REFERENCES

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DECHOW, P. M; GE, W.; SCHRAND, C. M. Understanding earnings quality: a review of proxies, their determinants and their consequences. **Journal of Accounting and Economics**, v. 50, n. 2-3, p. 344-401, 2010.

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LARSON, C. R.; SLOAN, R.; GIEDIT, J. Z. Defining, measuring, and modeling accruals: a guide for researchers. **Review of Accounting Studies**, v. 23, p. 827-871, 2018.

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