Concept of the courses:

In this seminar we will discuss several main research themes in contemporary empirical financial accounting, audit and corporate governance research. We will examine the historical origins, theoretical underpinnings and research methods used in leading research in each area. We will also discuss the potential implications of empirical research for different groups of users of research, including accounting policy makers and regulators. One of the main aims of the seminar will be to develop students’ abilities to identify significant research questions and appropriate empirical methods. Emphasis will also be placed on data and institutional issues, and how these can present both constraints and opportunities for European researchers. Time will also be allowed for discussion of students’ own research plans, and for discussion of opportunities that exist for new research.

General information

Date & time: November 25, 2015, 10:15 am

Venue: Leuphana University Lüneburg

Organizers: Leuphana University Lüneburg, Virtus Global Center for Corporate Governance, Virtus Interpress

Key Topics
- Contemporary empirical financial accounting
- Audit
- Corporate Governance
- Research methods
- Accounting regulation
- Data and institutional issues
- Board of directors
- Reporting
- Transparency
- Model construction
- etc

Registration deadline – September 25, 2015

Registration fee – 180 Euro
About lecturers:

**Nicola Moscariello, PhD, Associate Professor, University of Naples II, Italy**

Prof. Nicola Moscariello received his PhD in "Financial Accounting and Business Administration" in 2007. During the PhD course, he was a visiting Ph.D. Student at the Department of Economics at Ghent University (Belgium). Subsequently, from June 2008 to May 2009, he held the position of Lecturer in Financial Accounting at the Faculty of Economics at Brunel University of West London (UK). Currently, he teaches Accounting Theory, Business Groups & Consolidated Financial Statements and Corporate Governance at the Dept. of Economics of the University of Naples II. His current research interests relate to the fair value accounting & disclosure, the impact of IAS/IFRS on the cost of capital and liquidity of markets, corporate governance (with particular attention towards issues concerning self-dealing and related party transactions). On these issues, he has presented numerous papers at national and international conferences and has published several articles in international journals, book chapters, and two monographs.

**Yaroslav Mozghovyi, PhD, Lecturer, Ukrainian Academy of Banking, Virtus Global Center for Corporate Governance**

Yaroslav Mozghovyi is currently working as lecturer at the Ukrainian Academy of Banking of the National Bank of Ukraine and doing research in the field of corporate social responsibility and corporate governance in banks.

In 2010 Yaroslav Mozghovyi became a member of the International Center for Banking and Corporate Governance. As a member of the center he took part in several different projects, concerning joint research, was a member of the organizing committees of the international conferences on corporate governance (in Sumy, Helsinki, Pisa, Paris, Milan, Nuremberg etc.).

In January-March 2013 Yaroslav Mozghovyi was a visiting research scholar at Hanken Center for Corporate Governance (Helsinki, Finland).

In February 2014 Yaroslav defended his PhD thesis “Financial Relations with Stakeholders on the basis of Corporate Social Responsibility”. Further concerns of Yaroslav Mozghovyi are related to the research projects in the field of corporate social responsibility and corporate governance in banks, conference participation engagement in the activity of the publishing house Virtus Interpress where he works as a senior assistant to the Editor in Chief and Secretary of the board of the Journal of Governance and Regulation.

About Luneburg:

Lüneburg’s special atmosphere attracts people of all ages. Some people say that the city is refreshing not only because of its clear air, but also because of the cheerful mood of the residents. Lüneburg lies in northern Germany about 50 km southeast from Hamburg in the State of Lower Saxony. The Lüneburger Heide, a favorite vacation region, lies close by, as do the North Sea and the Baltic. Hannover, the capitol of Lower Saxony, is an hour away and it takes just 2-3 hours to reach Berlin.

Hamburg is situated close to Lüneburg and it’s surroundings are charming: If you are looking for relaxation, you can take the train to the Baltic Sea or the Lüneburger Heide. And if you want to spend an evening or weekend enjoying big city excitement, then you have a wide selection: Hamburg, the metropolis on the Elbe, can be reached in just half an hour, Hannover is an hour away, and Berlin is less than three hours by train.

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