

## Empirical Research in Sustainability Reporting

### Topic List

Topic Number	Topic	Content
1	ESRS E1 – Transparency Changes	Investigate a sample of 10 ESRS early adopters. Collect the ESRS E1 data points (via the SRN) for 2022 and 2023. The paper will discuss the transparency changes coming with the early adoption of ESRS.
2	ESRS S1 – Transparency Changes	Investigate a sample of 10 ESRS early adopters. Collect the ESRS S1 data points (via the SRN) for 2022 and 2023. The paper will discuss the transparency changes coming with the early adoption of ESRS.
3	Use of Transitional Relief Options	Investigate the full sample of ESRS early adopters. Collect for the full sample of ESRS early adopters which transitional relief options are used for 2023.
4	Disclosure Requirements of ESRS Early Adopters	Investigate the full sample of ESRS early adopters. Collect for the full sample the set of requirements that has been listed as material for 2023. Identify patterns that might drive the results.
5	Early ESRS Adoption and ESG Ratings	Investigate the full sample of ESRS early adopters and a set of control firms. You pull Refinitiv ESG scores for early adopters and a set of control firms and check in a (simple) difference-in-difference design whether

		scores go up for early adopters (2022, 2023).
<b>6</b>	ESRS Adoption and Firms' Information Environment	Investigate the full sample of ESRS early adopters. Via Google Wayback machine you study which ESG-related information are published on their websites, including but also beyond the annual/sustainability report – e.g., ESG factsheets, etc. Check whether this publication behavior changes in 2024.
<b>7</b>	Audit	Investigate the full sample of ESRS early adopters. Go through the audit reports and document the level of assurance auditors provide for (early) ESRS disclosure. Check whether the level or the information audited change in 2023 reports compared to 2022 reports.
<b>8</b>	Materiality Process	Investigate the full sample of ESRS early adopters. Provide a detailed documentation of how these firms decide about their materiality of ESRS disclosure. Check whether the process or materiality decision change in 2023 reports compared to 2022 reports.
<b>9</b>	Estimates vs. Actual measurements	Investigate the full sample of ESRS early adopters. Provide a detailed documentation of ESRS disclosure, which is estimated vs. ESRS disclosure, which is actually measured. Check whether the information change in 2023 reports compared to 2022 reports.

## Recommendations

- Derive your research topic (provide a clear motivation why the topic is of interest).
- Start your paper/presentation with an institutional foundation of your topic (What are the specifics of your industry? What is the regulatory background (only selection of what is important for your research topic)? Give an short overview about your sample firms (Do not describe each firm in deep detail).
- Work with descriptive statistics (use your data and try to get the best/most out of it).
- Visualize your empirics.
- Follow a clear structure.
- Follow the formal requirements of the chair (can be found here: <https://www.accounting.uni-frankfurt.de/professoren/professur-hombach/studium/bachelorarbeiten.html>). You can fail the course for formal requirements!