



SFB/Transregio 266

ACCOUNTING FOR
TRANSPARENCY

SYMPOSIUM

Mittwoch, 09. März 2022

11.00-12.30 Uhr

Heinrich-Heine-Universität
Düsseldorf

The Yin and Yang of Transparency

Implications for Organizations, Markets and Society

Transparency can enhance welfare by reducing information asymmetry, avoiding misconduct and establishing trust. On the other hand, it can induce sizable distributional consequences and misperceptions, efficiently stifling information exchange and triggering organizational failure. In this symposium we will explore the yin and yang of transparency by presenting and discussing insights from the Collaborative Research Center TRR 266 “Accounting for Transparency” and other areas of business research and neighboring fields such as economics, sociology, and political science.

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Theorie und Allgemeine Soziologie
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Akademischer Rat

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In current political discussions, calls for increased transparency are paramount. Transparency is a popular and promising measure to establish trust, avoid misconduct and thereby improve market efficiency. However, it is often ignored that provision of information, besides being costly in itself, can induce sizable distributional consequences and trigger information overload resulting in misperceptions. As a result, transparency can be both, an efficient coordination device and a threat to existing organizations and markets.

The research of the Collaborative Research Center TRR 266 “Accounting for Transparency” addresses this topic by analyzing the causes and effects of transparency in regulation and in and on organizations. However, these phenomena that are core for the TRR 266 are by no means accounting-specific, but rather relate to fundamental questions of market and organizational design. Whether we strive to develop climate risk measures, to assess the resilience of firms in the wake of the pandemic, to study the implications of impaired trust in institutions for the effectiveness of regulatory interventions or the collaboration in heterogeneous teams, all these topics, while addressing relevant societal questions, relate to the fundamental effects of transparency.

This is why we want to use this unique forum to discuss transparency related topics with a broader audience. We will combine insights from neighboring fields such as economics, sociology, and political science with the ongoing work of TRR 266 to explore areas in markets and organizations where increased transparency can be expected to benefit society as well as to identify cases where transparency can cause more harm than good. Building on this broad overview, we will discuss general and emerging topics in business research where a focus on information flows and transparency can inform the analysis.