

ACCOUNTING AND ECONOMICS SOCIETY

ACCOUNTING THEORY SUMMER SCHOOL 2027

FACULTY & PROGRAMME

June 1–3, 2027 · The Wharton School
University of Pennsylvania · Philadelphia, Pennsylvania

Summer School

The Accounting Theory Summer School offers three days on agency, markets, structural estimation and communication, connecting analytical accounting research with economic models and empirical methods.

Teaching Programme

Tuesday, June 1

AM Mirko Heinle · Agency

PM Paul Fischer · Markets

Wednesday, June 2

AM + PM Robert A. Miller · Structural estimation

Thursday, June 3

AM Robert A. Miller · Structural estimation

PM Phillip Stocken · Communication

Express interest in the Summer School

This is not registration and does not reserve a place.

Attendance fee: **US \$250**. [AES membership](#) is required to attend, not to express interest; dues are separate. Registration is not yet open. Wharton will handle formal registration and payment later.

AES Events at Wharton

June 1–3, 2027	Summer School
June 4–5, 2027	AES Congress
June 6, 2027	Junior Accounting Theory Conference

Teaching Faculty



Mirko Heinle

Professor of Accounting
The Wharton School

Heinle studies financial and managerial accounting theory, capital-market disclosure, regulation and internal resource allocation.



Paul Fischer

Samuel R. Harrell Professor
The Wharton School

Fischer studies capital-market information, disclosure and investor information gathering, as well as incentive systems within and between firms.



Robert A. Miller

Tepper School of Business
Carnegie Mellon University

Miller develops structural econometric methods for dynamic choice models. Applications include labor markets and executive compensation.



Phillip Stocken

Jack Byrne Professor of Accounting
Tuck School of Business, Dartmouth College

Stocken uses theoretical models to study accounting, auditing, financial reporting and credible voluntary disclosure.



Wharton campus · University of Pennsylvania