

# Contents

<b>Framework and Overview</b> . . . . .	1
Kunio Ito	
<b>Part I Earnings Attributes and Corporate Behavior</b>	
<b>What Do Smoothed Earnings Tell Us About the Future?</b> . . . . .	29
Yusuke Takasu and Makoto Nakano	
<b>The Effect of Accounting Conservatism on Corporate Investment Behavior</b> . . . . .	59
Souhei Ishida and Kunio Ito	
<b>Matching Expenses with Revenues Around the World</b> . . . . .	81
Tetsuyuki Kagaya	
<b>Does Comprehensive Income Influence Dividends? Empirical Evidence from Japan</b> . . . . .	107
Kunio Ito and Takuma Kochiyama	
<b>Accounting Policy Choice for Negative Goodwill</b> . . . . .	127
Yukari Takahashi	
<b>Fair Value Accounting of Pension Liabilities and Discretionary Behavior</b> . . . . .	143
Shigeaki Sawada	
<b>The Influence of Informal Institutions on Impaired Asset Write-Offs: Securing Future and Current Pies for Payouts in Japan</b> . . . . .	161
Keishi Fujiyama	

## **Part II Disclosure and Enforcement**

<b>Ex-post Information Value of Risk Disclosure . . . . .</b>	<b>189</b>
Kunio Ito, Tetsuyuki Kagaya, and Hyonok Kim	
<b>The Effects of Risk Disclosure on Evaluation of Management Forecast Revisions . . . . .</b>	<b>223</b>
Hyonok Kim	
<b>The Effect of Continuous Disclosure of Environmental Report . . . . .</b>	<b>247</b>
Yuki Tanaka	
<b>Analyst Herding Around Management Forecasts . . . . .</b>	<b>261</b>
Mikiharu Noma	
<b>Management Incentives to Publish Aggressive or Conservative Earnings Forecasts and Disclosure Policy Change . . . . .</b>	<b>285</b>
Tomohiro Suzuki	
<b>Effects of Biased Earnings Forecasts: Comparative Study of Earnings Forecasts Disclosures by US and Japanese Firms . . . . .</b>	<b>311</b>
Shoichi Tsumuraya	
<b>Index . . . . .</b>	<b>331</b>



<http://www.springer.com/978-4-431-54791-4>

International Perspectives on Accounting and  
Corporate Behavior

Ito, K.; Nakano, M. (Eds.)

2014, IX, 335 p. 46 illus., Hardcover

ISBN: 978-4-431-54791-4