

# Contemporary Disclosure Research

No.9 2009 • March

Japanese Association for Research in Disclosure

---

## CONTENTS

### ▀ Articles

- Determinants of Japanese New Corporate Pension Plans  
..... Kazuo Yoshida ( 1 )
- Discussion of “Determinants of Japanese New Corporate Pension Plans”  
..... Kazuo Nozaka (17)
- On the Relation Between Noise Trader Risk and Disclosure Management  
..... Shin’ya Okuda, Yoshimi Chujo (21)
- A Comparison of Reliability of Industrial Classifications in Japan  
..... Fumihiko Kimura (33)
- Empirical research of various Liner Information Dynamics in Japanese market:  
Application of Dechow, Hutton and Sloan 1999 model..... Osamu Shintani (43)
- Market reaction to analysts’ recommendation changes and earnings forecast  
revisions ..... Seiji Nakai (63)

### ▀ Practical Views

- Basic Corporate Social Responsibility (CSR) Policy and Its Effect on Corporate  
Website Disclosure ..... Yuko Kitora (77)

Instructions for Authors