Contemporary Disclosure Research No.12 2012 · October

The Japanese Association for Research in Disclosure

CONTENTS

Articles		
The Impact of BCP Disclosure on Cost of Equity Capital	Kentaro Noda	(1)
Discussion of "The Impact of BCP Disclosure on Cost of		(17)
Rational Pricing of Earnings Information: Time-series Properties of Abnormal Accruals and Robustness of		
Mishkin Test Results	Keiichi Kubota Hitoshi Takehara	(21)
Practical Views		
Proposition of the Optimal Dividend Policy based upon O	ptimal	
Capital Structure from the Viewpoint of Balance Sheet		
Management and Accountability	Ryohei Yanagi	(39)

Instructions for Authors