ファカルティセミナーのご案内

カリフォルニア州立大学サンバーナディーノ校の Dr. KIM Dong Man 教授をお招きして、下記のとおりファカルティセミナーを開催いたします。教職員、大学院生、学部学生の多数のご参加をお待ちしております。

日　時　平成 24 年 7 月 11 日（水）17 時～18 時

会　場　経済学部本館 2 階 24 演習室

講　師　Dr. KIM Dong Man

（California State University, San Bernardino）

テーマ　"The impact of IFRS application on risk assessment and valuation; Korean evidence"

概要　The purpose of this study is to examine whether debts of marginal subsidiaries, those which will be dropped from consolidations with applications of consolidation scope criterion of 50% ownership interests under IFRS affect systematic risk of the parent company. This research question was addressed using two methodologies. First, compare the explanatory power of full regression models with debts of the marginal subsidiaries versus that of reduced regression models without debts of the marginal subsidiaries. Second, examine the partial regression coefficient of debts of the marginal subsidiaries in the full regression models.

Empirical results from the two methodologies suggest that debts of marginal subsidiaries do affect systematic risk of the parent company. The results are robust across different measures of variables and methods.

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