

# *2023 Annual Conference*

<https://omu2023.jaa-net.jp/>  
(virtual conference)

Chairperson of the Organizing Committee  
of the 82h Annual Conference of JAA  
Atsuo Mukoyama  
Osaka Metropolitan University

## **International Session**

### *Opening remarks*

Makoto Nakano,  
Hitotsubashi University (Chair of International Committee, JAA)

### *Research Presentation*

Moderator: Makoto Nakano, Hitotsubashi University

How Causal Focus and Specificity in Risk Factor Disclosures Jointly Affect  
Investor Judgments

G-Song Yoo, Korea University Business School  
Hun-Tong Tan, Nanyang Technological University  
Discussant: Yusuke Takasu, Yokohama National University

Non-GAAP Earnings Comparability and Cost of Equity Capital

Chia-Hsin Chiang, Yuan Ze University  
Han-Chung Chen, National Taipei University  
Chih-Hsien Liao, National Taiwan University  
Marcel Thomas Wiek, Yuan Ze University  
Discussant: Yutaro Murakami, Keio University

Environmental Greenwashing: The Role of Corporate Governance and Assurance

Frendy, NUCB Business School  
Tomoki Oshika, Waseda University  
Masayuki Koike, Waseda University  
Discussant: Hyungjin Cho, Inha University