

Accounting Information

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1. Area of expertise, research area, or current themes in his/her research

My research mainly focuses on the relation between firms' disclosure and reaction of stock market. Recently, the scope of disclosure has been drastically expanded to include sustainability related information formally called as non-financial information (e.g., ESG related information), as the value drivers have shifted to those were not of the scope of current accounting system, and the stakeholders become diverged. To determine what should be disclosed, I try to examine the usefulness of disclosed information by empirically looking at the value relevance of those disclosure.

2. Supervision Policy

During the years in doctoral course, each student should prepare to be an independent researcher who can advance research by their own. First, it is inevitable to have a broad research topic that the student can struggle at least for a couple of years. It requires a broad perspective toward related fields. To make a solid background as a researcher, a student should have a concrete understanding of the related field, such as economics, statistics, and finance, as well as other areas of accounting even though the student concentrate on empirical studies in accounting.

It is also important to output the achievement. Thus, I prepare opportunities and encourage the students to make presentations and/or write papers as much as possible. Humble manner toward the comments and criticism play a significant role to success as a researcher.

3. Advice to prospective students

The Students need to understand that the years in doctoral course is the last period s/he spends as a student, and thus s/he should try to behave as independent researcher. It requires to find research questions by themselves and to solve by them. The goals and time-limit shall be set not by the supervisor, but by themselves. Thus, only the students with solid intention to become a researcher who try to find a new truth are expected to join.

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