

**THE INTERNATIONAL ACCOUNTING SECTION  
of the American Accounting Association  
Announces the  
INAUGURAL EDITION**

**Journal of  
International Accounting Research**

**Editor: R. S. Olusegun Wallace**

**ARTICLES**

An Analysis of Disclosure in the Annual Reports of U.K. and Dutch Companies  
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The Predictive Ability of Geographic Segment Disclosures by U.S. Companies:  
SFAS No. 131 vs. No. SFAS 14

*Bruce K. Behn, Nancy B. Nichols, and Donna L. Street*

The Effects of Investor Informativeness and Earnings Persistence on the Japanese  
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*Donald R. Herrmann, Tatsuo Inoue, and Wayne B. Thomas*

Accuracy of Analysts' Earnings Forecasts: A Comparison of Non-U.S. Cross-Listed Firms  
and U.S. Multinationals

*Somnath Das and Shahrokh M. Saudagaran*

A Comparison of Event Study Methods for Foreign Firms Listed on the U.S. Stock  
Exchanges

*Kam C. Chan, Joseph K. Cheung, and Hannah C. Wong*

**OBJECTIVES**

The *Journal of International Accounting Research* publishes articles that increase our understanding of the development and use of international accounting and reporting practices or attempt to improve extant practices. International accounting is broadly interpreted to include the reporting of international economic transactions; the study of differences among practices across countries; the study of interesting institutional and cultural factors that shape practices in a single country but have international implications; and the effect of international accounting practices on users.

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**AVAILABILITY**

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