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Altri autori (Persone)	ChangRosita GuanLiming
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Nota di contenuto	Cover; CONTENTS; EDITORIAL ADVISORY BOARD; Note from the publisher; On the relation of systematic risk and accounting variables; Do macroeconomic factors subsume market anomalies in long investment horizons?; Assessing the risk relevance of accounting variables in diverse economic conditions; Size, book/market ratio and risk factor returns: evidence from China A-share market; Stable betas, size, earnings-toprice, book-to-market and the validity of the capital asset pricing model
Sommario/riassunto	Risk assessment and management is an important component of a firm's corporate governance particularly in small undiversified firms. In a review of the literature Ryan (1997) discusses five motivations for relating accounting research to measures of systematic risk: (i) the development of more efficient ex post risk measures, (ii) the determination of actual risk determinants rather than just determining the level of risk, (iii) overcoming the problem that conventional ex-post measures cannot be used for non-listed entities, initial public offering firms, or those that do not have sufficient