

Contemporary Disclosure Research

No.19 2022 • March

The Accounting and Economic Association of Japan

CONTENTS

▀ Articles

Complexity of Financial Statement Information and Stock Liquidity

— Complexity Measured by XBRL Tags and Investors Reaction after Earnings

Announcement — Jin Yiqun (1)

Masashi Okumura

Firms' Licensing Strategies and Voluntary Disclosure

..... Takafumi Yamaguchi (33)

Instructions for Authors