

招 へ い 研 究 者 報 告 書				
招へい研究者氏名	グラスゴー大学 Yu-Lin Hsu			
招 へ い 期 間	(西暦) 2024 年 5 月 31 日～2024 年 6 月 30 日 (31 日間)			
受 入 機 関	商学部			
受 入 担 当 者	所 属	商学部	資 格	教授
	氏 名	岩崎 拓也		
<p>講演会実績</p> <p>○研究者向け講演会タイトル： Task Force on Climate-Related Financial Disclosures (TCFD) and Cost of Equity Capital</p> <p>○日時： June 19, 2024, 13:30-14:30</p> <p>○概要： Dr. Hsu presents an academic research paper on TCFD in this seminar. The importance and background of TCFD were explained in this seminar. The empirical results of the paper showed that generally TCFD adoption is associated with lower cost of equity capital. This seminar helped the audience to understand the potential consequences (i.e. cost of equity capital) of voluntary TCFD adoption. The statistical techniques used in this paper and presented in this seminar also helped the audience to understand key methods used in Accounting/Finance literature. The results of this paper will also help relevant parties, such as investors, regulators and managers make relevant decisions. Dr. Hsu and the participants had a good discussion over this research topic and the relevant statistical techniques.</p> <p>○学生向け講演会タイトル： Introduction of Task Force on Climate-Related Financial Disclosures (TCFD) and Sharing of Work Experience</p> <p>○日時： June 6, 2024, 14:40-16:10</p> <p>○概要： In this seminar, Dr. Hsu explained the background and concepts of TCFD to allow students to have a basic understanding of TCFD which is an important and timely topic in Accounting literature and practice. An UK large firm's TCFD report was discussed in this seminar to help students understand what TCFD reports would look like. Dr. Hsu also shared one of her research papers which helped students to understand the determinants and consequences of voluntary TCFD adoption. This helped students to understand the key topics related to TCFD. Furthermore, in this seminar, Dr. Hsu shared her experience of working abroad (including finding a job and discussing issues related to languages and life) and this should be helpful for students' future career. Students also had the opportunity to engage with Dr. Hsu to obtain further information on the research topic/publications and career development.</p>				