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CONTENTS

Feature Articles

This month's focus: **“A New Paradigm in Asset Management”**
(from 7th International Seminar)

Overview	<i>Sadakazu Osaki, CMA</i>	2
Welcome and Opening Remarks	<i>Akiyoshi Oba, CMA / Charles J. Yang</i>	5
Keynote Address		
Challenges in Asset Management in Japan	<i>Nobuchika Mori</i>	9
Lectures		
Japan's Asset Management Industry: Challenges, Opportunities, and Possible Solutions	<i>Takumi Shibata</i>	17
Key Drivers of Success for Global Asset Managers	<i>David A. Hunt</i>	28
Panel Discussion: Future of Asset Management in Japan		
	<i>Panelists: Takuhide Hagino, CMA / David A. Hunt / Yugo Ishida</i> <i>Moderator: Akiyoshi Oba, CMA</i>	39

Prospects

Can Foreign Direct Investment Improve Profitability of Net External Assets in an Aging Population Era?	<i>Sanae Ohno</i>	52
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Economic and Industrial Analysis

Global Economy and the Financial Market, Key Issues and Forecast	<i>Ryoji Musha, CMA</i>	58
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Point of View	<i>Hiroyuki Shinshiba, CMA</i>	70
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Article

Retirement Bonus, Pension Policy after Introduction of Qualified Retirement Plan

..... *Nobuyuki Kabeya* 74

In recent years, the environment surrounding corporate pension and retirement benefit accounting has become very diversified. Since retirement benefit obligations amounts significantly affect corporate earnings they are important from the viewpoint of disclosure. This article analyzes the situation following the abolition of qualified retirement plan at end-March 2012 and possible transfer to 3 patterns (DC system, DB system or abolition).

Book Reviews

..... *Fujio Nakatsuka / Hiroshi Takaira, CMA・CIIA / Satoshi Komiyama* 84

SAAJ News 92