

Raj Aggarwal

List of Publications by Year in descending order

Source: <https://exaly.com/author-pdf/2668314/publications.pdf>

Version: 2024-02-01

160
papers

3,639
citations

147801

31
h-index

182427

51
g-index

171
all docs

171
docs citations

171
times ranked

1813
citing authors

#	ARTICLE	IF	CITATIONS
1	The impact of FDICIA and prompt corrective action on bank capital and risk: Estimates using a simultaneous equations model. <i>Journal of Banking and Finance</i> , 2001, 25, 1139-1160.	2.9	240
2	Markets and institutions in financial intermediation: National characteristics as determinants. <i>Journal of Banking and Finance</i> , 2009, 33, 1770-1780.	2.9	194
3	Gravity and culture in foreign portfolio investment. <i>Journal of Banking and Finance</i> , 2012, 36, 525-538.	2.9	162
4	Psychological barriers in gold prices?. <i>Review of Financial Economics</i> , 2007, 16, 217-230.	1.1	120
5	What is a multinational corporation? Classifying the degree of firm-level multinationality. <i>International Business Review</i> , 2011, 20, 557-577.	4.8	109
6	Foreign exchange exposure of domestic corporations. <i>Journal of International Money and Finance</i> , 2010, 29, 1619-1636.	2.5	98
7	Lending to women in microfinance: Role of social trust. <i>International Business Review</i> , 2015, 24, 55-65.	4.8	95
8	Developing a Global Mindset: Integrating Demographics, Sustainability, Technology, and Globalization. <i>Journal of Teaching in International Business</i> , 2011, 22, 51-69.	0.5	87
9	Board diversity and firm performance: The role of business group affiliation. <i>International Business Review</i> , 2019, 28, 101600.	4.8	87
10	The nature and efficiency of the gold market. <i>Journal of Portfolio Management</i> , 1988, 14, 18-21.	0.6	80
11	Equity market integration in the NAFTA region: Evidence from unit root and cointegration tests. <i>International Review of Financial Analysis</i> , 2005, 14, 393-406.	6.6	79
12	Cross-national differences in access to finance: Influence of culture and institutional environments. <i>Research in International Business and Finance</i> , 2014, 31, 193-211.	5.9	71
13	Financial markets versus institutions in European countries: Influence of culture and other national characteristics. <i>International Business Review</i> , 2010, 19, 502-520.	4.8	68
14	Are Survey Forecasts of Macroeconomic Variables Rational?. <i>The Journal of Business</i> , 1995, 68, 99.	2.1	68
15	Oil price shocks and transportation firm asset prices. <i>Energy Economics</i> , 2012, 34, 1370-1379.	12.1	65
16	Capital structure, dividend policy, and multinationality: Theory versus empirical evidence. <i>International Review of Financial Analysis</i> , 2010, 19, 140-150.	6.6	63
17	The strategic challenge of the evolving global economy. <i>Business Horizons</i> , 1987, 30, 38-44.	5.2	60
18	The cash flow–investment relationship: International evidence of limited access to external finance. <i>Journal of Multinational Financial Management</i> , 2006, 16, 89-104.	2.3	57

#	ARTICLE	IF	CITATIONS
19	Institutional Ownership and Distribution of Equity Returns. <i>Financial Review</i> , 1990, 25, 211-229.	1.8	56
20	Trading volume and exchange rate volatility: Evidence for the sequential arrival of information hypothesis. <i>Journal of Banking and Finance</i> , 2011, 35, 2690-2703.	2.9	56
21	Corporate governance and business strategies for climate change and environmental mitigation. <i>European Journal of Finance</i> , 2012, 18, 311-331.	3.1	56
22	Industrial distributors. <i>Industrial Marketing Management</i> , 2003, 32, 317-325.	6.7	50
23	Balance of trade announcements and asset prices: influence on equity prices, exchange rates, and interest rates. <i>Journal of International Money and Finance</i> , 1992, 11, 80-95.	2.5	49
24	SKEWNESS AND KURTOSIS IN JAPANESE EQUITY RETURNS: EMPIRICAL EVIDENCE. <i>Journal of Financial Research</i> , 1989, 12, 253-260.	1.2	48
25	Internal capital networks as a source of MNC competitive advantage: Evidence from foreign subsidiary capital structure decisions. <i>Research in International Business and Finance</i> , 2008, 22, 409-439.	5.9	48
26	National cultural dimensions in finance and accounting scholarship: An important gap in the literatures?. <i>Journal of Behavioral and Experimental Finance</i> , 2014, 1, 1-12.	3.8	48
27	Markets versus institutions in developing countries: National attributes as determinants. <i>Emerging Markets Review</i> , 2009, 10, 51-66.	4.4	45
28	Political-economy of pension plans: Impact of institutions, gender, and culture. <i>Journal of Banking and Finance</i> , 2013, 37, 1860-1879.	2.9	38
29	Day of the week effects, information seasonality, and higher moments of security returns. <i>Journal of Economics and Business</i> , 1997, 49, 1-20.	2.7	37
30	Cointegration among Asian currencies: Evidence of the increasing influence of the Japanese yen. <i>Japan and the World Economy</i> , 1996, 8, 291-308.	1.1	36
31	Evidence of long-run purchasing power parity: analysis of real asian exchange rates in terms of the Japanese yen. <i>Japan and the World Economy</i> , 2000, 12, 351-361.	1.1	36
32	Information Environment, Dividend Changes, and Signaling: Evidence from ADR Firms*. <i>Contemporary Accounting Research</i> , 2012, 29, 403-431.	3.0	36
33	Corporate Use of Sophisticated Capital Budgeting Techniques: A Strategic Perspective and a Critique of Survey Results. <i>Interfaces</i> , 1980, 10, 31-34.	1.5	35
34	Strategies for Internationalizing the Business School: Educating for the Global Economy. <i>Journal of Marketing Education</i> , 1989, 11, 59-64.	2.4	35
35	International variations in expected equity premia: Role of financial architecture and governance. <i>Journal of Banking and Finance</i> , 2011, 35, 3090-3100.	2.9	31
36	Technology and Globalization as Mutual Reinforcers in Business: Reorienting Strategic Thinking for the New Millennium. , 1999, , 83-104.		30

#	ARTICLE	IF	CITATIONS
37	REGULARITIES IN TOKYO STOCK EXCHANGE SECURITY RETURNS: P/E, SIZE, AND SEASONAL INFLUENCES. Journal of Financial Research, 1990, 13, 249-263.	1.2	29
38	SECURITY RETURN DISTRIBUTIONS AND MARKET STRUCTURE: EVIDENCE FROM THE NYSE/AMEX AND THE NASDAQ MARKETS. Journal of Financial Research, 1993, 16, 209-220.	1.2	29
39	Scholarship of Teaching International Business: Challenges and Opportunities. Journal of Teaching in International Business, 2011, 22, 1-12.	0.5	29
40	Sovereign wealth fund governance and national culture. International Business Review, 2018, 27, 78-92.	4.8	27
41	Animal spirits in financial economics: A review of deviations from economic rationality. International Review of Financial Analysis, 2014, 32, 179-187.	6.6	25
42	The relationship between daily U.S. and Japanese equity prices: Evidence from spot versus futures markets. Journal of Banking and Finance, 1994, 18, 757-773.	2.9	24
43	The Diversification Discount Puzzle: Evidence for a Transactionâ€™Cost Resolution. Financial Review, 2009, 44, 113-135.	1.8	23
44	Cointegration among Southeast Asian and Japanese currencies. Economics Letters, 1993, 41, 161-166.	1.9	22
45	International Variations in Transparency and Capital Structure: Evidence from European Firms. Journal of International Financial Management and Accounting, 2009, 20, 1-34.	7.3	21
46	Rationality in precious metals forward markets: Evidence of behavioural deviations in the gold markets. Journal of Multinational Financial Management, 2014, 25-26, 110-130.	2.3	21
47	Cash and Foreign Exchange Management: Theory and Corporate Practice In Three Countries. Journal of Business Finance and Accounting, 1989, 16, 599-619.	2.7	20
48	Using derivatives in major currencies for cross-hedging currency risks in Asian emergency markets. Journal of Futures Markets, 1997, 17, 781-796.	1.8	20
49	The leverageâ€™value relationship puzzle: An industry effects resolution. Journal of Economics and Business, 2007, 59, 286-297.	2.7	20
50	Seeking out profitable countertrade opportunities. Industrial Marketing Management, 1989, 18, 65-71.	6.7	19
51	Justifying Investments in Flexible Manufacturing Technology: Adding Strategic Analysis to Capital Budgeting Under Uncertainty. Managerial Finance, 1991, 17, 77-88.	1.2	18
52	East Asian Real Exchange Rates and PPP: New Evidence from Panel-data Tests. Global Economic Review, 2007, 36, 103-119.	1.1	18
53	Dynamics of Equity Market Integration in Europe: Impact of Political Economy Events. Journal of Common Market Studies, 2010, 48, 641-660.	2.1	18
54	Culture, Gender, and GMAT Scores: Implications for Corporate Ethics. Journal of Business Ethics, 2014, 123, 125-143.	6.0	18

#	ARTICLE	IF	CITATIONS
55	Project Exit Value as a Measure of Flexibility and Risk Exposure. <i>Engineering Economist</i> , 1989, 35, 39-54.	1.1	17
56	Distribution of Spot and Forward Exchange Rates: Empirical Evidence and Investor Valuation of Skewness and Kurtosis. <i>Decision Sciences</i> , 1990, 21, 588-595.	4.5	17
57	Asymmetric impact of trade balance news on asset prices. <i>Journal of International Financial Markets, Institutions and Money</i> , 1998, 8, 83-100.	4.2	17
58	Capital Structure Differences among Large Asian Companies. <i>ASEAN Economic Bulletin</i> , 1990, 7, 39-53.	0.8	17
59	Currency risk exposure of Chinese corporations. <i>Research in International Business and Finance</i> , 2011, 25, 266-276.	5.9	16
60	Open book management—optimizing human capital. <i>Business Horizons</i> , 2001, 44, 5-13.	5.2	15
61	International business through barter and countertrade. <i>Long Range Planning</i> , 1989, 22, 75-81.	4.9	14
62	Equity premia in emerging markets: National characteristics as determinants. <i>Journal of Multinational Financial Management</i> , 2008, 18, 389-404.	2.3	14
63	Student Characteristics and Pedagogies in Developing Global Mindsets: Introduction to this Issue. <i>Journal of Teaching in International Business</i> , 2016, 27, 143-146.	0.5	14
64	Characteristics of Japanese finance: A review and introduction. <i>Global Finance Journal</i> , 1994, 5, 141-167.	5.1	13
65	Assessing the recent Asian economic crises: the role of virtuous and vicious cycles. <i>Journal of World Business</i> , 1999, 34, 392-408.	7.7	13
66	Are Differences in Acquiring Bank Profit Efficiency Priced in Financial Markets?. <i>Journal of Financial Services Research</i> , 2006, 30, 265-286.	1.5	13
67	INTRADAY TRADING PATTERNS IN THE EQUITY OPTIONS MARKETS. <i>Journal of Financial Research</i> , 1993, 16, 285-297.	1.2	12
68	Using economic profit to assess performance: a metric for modern firms. <i>Business Horizons</i> , 2001, 44, 55-60.	5.2	12
69	Challenges in Implementing Experiential Learning in IB Education. <i>Journal of Teaching in International Business</i> , 2019, 30, 1-5.	0.5	12
70	Efficiency of the silver futures market. <i>Journal of Banking and Finance</i> , 1987, 11, 49-64.	2.9	11
71	Dividend yields and stock returns: Evidence from the Tokyo Stock Exchange. <i>Journal of Economics and Business</i> , 1992, 44, 187-200.	2.7	11
72	Cross-Hedging Currency Risks in Asian Emerging Markets Using Derivatives in Major Currencies. <i>Journal of Portfolio Management</i> , 1997, 23, 88-95.	0.6	11

#	ARTICLE	IF	CITATIONS
73	Globalizing International Business Education via Experiential Learning. <i>Journal of Teaching in International Business</i> , 2014, 25, 79-82.	0.5	11
74	Price/Book Value Ratios and Equity Returns on the Tokyo Stock Exchange: Empirical Evidence of an Anomalous Regularity. <i>Financial Review</i> , 1992, 27, 589-605.	1.8	10
75	Rationality of Japanese macroeconomic survey forecasts: empirical evidence and comparisons with the US. <i>Japan and the World Economy</i> , 2000, 12, 21-31.	1.1	10
76	Outstanding International Business Research: Nature of the Best International Business Dissertations. <i>Multinational Business Review</i> , 2008, 16, 1-20.	2.5	10
77	Expanding the International Business Classroom Experience: Introduction. <i>Journal of Teaching in International Business</i> , 2012, 23, 73-74.	0.5	10
78	Personal Leadership Development in International Business. <i>Journal of Teaching in International Business</i> , 2014, 25, 1-4.	0.5	10
79	Cultural Intelligence and IB Education. <i>Journal of Teaching in International Business</i> , 2016, 27, 1-3.	0.5	10
80	The nature of currency black markets: empirical test of weak and semistrong form efficiency. <i>International Trade Journal</i> , 1990, 5, 1-24.	0.9	9
81	Dividends and strength of Japanese business group affiliation. <i>Journal of Economics and Business</i> , 2012, 64, 214-230.	2.7	9
82	Behavioral Biases in Forward Rates as Forecasts of Future Exchange Rates: Evidence of Systematic Pessimism and Under-Reaction. <i>Multinational Finance Journal</i> , 2008, 12, 241-277.	0.5	9
83	Common Stochastic Trends Among Asian Currencies: Evidence for Japan, Aseans, and the Asian Tigers. <i>Review of Quantitative Finance and Accounting</i> , 1998, 10, 193-206.	1.6	8
84	Economic development, business strategy, and corporate restructuring in India. <i>Journal of Indian Business Research</i> , 2009, 1, 14-25.	2.1	8
85	Online Teaching in International Business. <i>Journal of Teaching in International Business</i> , 2020, 31, 1-6.	0.5	8
86	The shape of post-bubble Japanese business: Preparing for growth in the new millennium. <i>Thunderbird International Business Review</i> , 1996, 38, 9-32.	0.3	7
87	Industry differences in NAFTA's impact on the valuation of U.S. companies. <i>International Review of Financial Analysis</i> , 1998, 7, 137-152.	6.6	7
88	Bank Exposure to Interest Rate Risks During Financial Liberalization: Evidence from South Korea. <i>Asia-Pacific Financial Markets</i> , 2005, 12, 61-90.	2.4	7
89	Gravity and Culture in Foreign Portfolio Investment. <i>SSRN Electronic Journal</i> , 0, , .	0.4	7
90	Black swans and supply chain strategic necessity. <i>Journal of Transportation Security</i> , 2012, 5, 39-49.	1.4	7

#	ARTICLE	IF	CITATIONS
91	Encouraging Short-Term Study Abroad by Understanding Its Value to IB Education. Journal of Teaching in International Business, 2015, 26, 1-3.	0.5	7
92	Perspectives and Challenges in Developing Global Mind Sets: Introduction. Journal of Teaching in International Business, 2018, 29, 91-95.	0.5	7
93	Role models in finance: Lessons from life cycle productivity of prolific scholars. Review of Quantitative Finance and Accounting, 2006, 28, 79-100.	1.6	6
94	Distribution of extreme changes in Asian currencies: tail index estimates and value-at-risk calculations. Applied Financial Economics, 2009, 19, 1083-1102.	0.5	6
95	Learning Styles in Teaching International Business. Journal of Teaching in International Business, 2015, 26, 237-240.	0.5	6
96	Teaching Management of Cultural Differences. Journal of Teaching in International Business, 2017, 28, 1-3.	0.5	6
97	Cross-Cultural Competence Development for Business Students. Journal of Teaching in International Business, 2021, 32, 103-108.	0.5	6
98	Immersive Tools for Teaching IB. Journal of Teaching in International Business, 2015, 26, 161-163.	0.5	5
99	Improving Learning Outcomes in IB Education. Journal of Teaching in International Business, 2016, 27, 65-67.	0.5	5
100	Exchange rate exposure of Latin American firms: Empirical evidence. Journal of Multinational Financial Management, 2019, 51, 80-97.	2.3	5
101	Significant issuance date returns in seasoned equity offerings: An options-based resolution of a puzzle. International Review of Financial Analysis, 2008, 17, 793-804.	6.6	4
102	Developing Global Awareness in International Business Education. Journal of Teaching in International Business, 2012, 23, 173-175.	0.5	4
103	Adjusting to BRICs in Glass Houses: Replacing Obsolete Institutions and Business Models. Thunderbird International Business Review, 2013, 55, 37-54.	1.8	4
104	HEALTH INSURANCE AVAILABILITY AND ENTREPRENEURSHIP. Journal of Developmental Entrepreneurship, 2013, 18, 1350025.	0.8	4
105	Does Asia Really have Poorer Governance? Evidence from International Variations in Self-Dealing Transparency. , 2014, , 251-270.		4
106	Contextual Richness in Teaching IB: Ethics, Language, and Social Factors. Journal of Teaching in International Business, 2015, 26, 77-80.	0.5	4
107	Analyst recommendations and the implied cost of equity. Review of Quantitative Finance and Accounting, 2018, 50, 717-743.	1.6	4
108	MULTINATIONALITY AND STOCK MARKET VALUATION: AN EMPIRICAL STUDY OF U.S. MARKETS AND COMPANIES. Financial Review, 1977, 12, 45-46.	1.8	3

#	ARTICLE	IF	CITATIONS
109	INTERNATIONAL DIFFERENCES IN CAPITAL STRUCTURE AMONG ASIAN COMPANIES. Financial Review, 1986, 21, 1-1.	1.8	3
110	Systematic strategic planning at a State University: A case study of adapting corporate planning techniques. Innovative Higher Education, 1987, 11, 123-135.	2.5	3
111	The predictive power of January returns and the political-business cycle. International Review of Financial Analysis, 1992, 1, 237-245.	6.6	3
112	INTERNAL CASH FLOWS AND INVESTMENT DECISIONS: A COMPARATIVE STUDY OF THE U.S. AND JAPAN. International Finance Review, 0, , 87-106.	0.6	3
113	Economic integration among caribbean countries: Evidence from purchasing power parity, 1980â€“2000. Journal of Policy Modeling, 2006, 28, 277-280.	3.1	3
114	Common stocastic trends among Caribbean currencies: Evidence from Guyana, Jamaica, and Trinidad and Tobago. Journal of Economics and Business, 2008, 60, 277-289.	2.7	3
115	Probing corporate governance globally: Impacts of business systems and beyond. International Finance Review, 2008, , 3-31.	0.6	3
116	Business strategies for multinational intellectual property protection. Thunderbird International Business Review, 2010, 52, 541-551.	1.8	3
117	Assessing co-ordinated Asian exchange rate regimes: Proposal for a possible move towards a common currency. Journal of International Financial Markets, Institutions and Money, 2010, 20, 149-165.	4.2	3
118	Variations in emerging-market equity premia: impact of financial architecture. Journal of the Asia Pacific Economy, 2011, 16, 313-330.	1.7	3
119	Accreditation and Challenges of Global Business Education. Journal of Teaching in International Business, 2011, 22, 229-231.	0.5	3
120	Taking a Broader Perspective in Teaching International Business: Including Politics, Economics, and Ethics. Journal of Teaching in International Business, 2012, 23, 257-259.	0.5	3
121	Developing Linguistic Diversity Management in Teaching IB: Introduction to this Issue. Journal of Teaching in International Business, 2017, 28, 133-136.	0.5	3
122	Enriching IB Course Design with Active Learning. Journal of Teaching in International Business, 2019, 30, 215-218.	0.5	3
123	Teaching International Business in Europe and Latin America. Journal of Teaching in International Business, 2021, 32, 1-6.	0.5	3
124	National Preferences for Bank or Market Financing. Economic Commentary (Federal Reserve Bank of) Tj ETQq0 0 0 rgBT /Overlock 10 Tf	0.3	3
125	Microstructure of world trading markets. International Review of Economics and Finance, 1995, 4, 311-313.	4.5	2
126	India in the World Economy. Review of Market Integration, 2010, 2, 181-228.	1.0	2

#	ARTICLE	IF	CITATIONS
127	Study Abroad and Experiential Learning in International Business. Journal of Teaching in International Business, 2011, 22, 71-72.	0.5	2
128	Political-Economy of Pension Plans: Impact of Institutions, Gender, and Culture. SSRN Electronic Journal, 0, , .	0.4	2
129	National Cultural Dimensions in Finance and Accounting Scholarship: An Important Gap in the Literatures?. SSRN Electronic Journal, 2016, , .	0.4	2
130	Opportunities and Challenges in Teaching International Business in the Asia-Pacific Region. Journal of Teaching in International Business, 2017, 28, 73-75.	0.5	2
131	Cross-Cultural Communication and IB Teaching. Journal of Teaching in International Business, 2020, 31, 185-190.	0.5	2
132	Justifying Capital Investments in the Emerging Electric Utility: Accounting for an Uncertain and Changing Industry Structure. , 1997, , 97-125.		2
133	International Business Curricula: Responding to COVID-19 Challenges. Journal of Teaching in International Business, 2021, 32, 195-201.	0.5	2
134	International business and finance scholarship. Research in Global Strategic Management, 2008, , 115-138.	0.5	1
135	Introduction: Importance of Teaching International Business in Greater China: Some Challenges and Opportunities. Journal of Teaching in International Business, 2011, 22, 145-148.	0.5	1
136	Deansâ€™ Forum on the Globalization of Business Education and Development: Reflections and Directions for the Future. Journal of Teaching in International Business, 2013, 24, 151-154.	0.5	1
137	Finance in International Business Education. Journal of Teaching in International Business, 2013, 24, 1-3.	0.5	1
138	Improving the American health system: moving from inglorious socialism to the free market. Competitiveness Review, 2014, 24, 482-494.	2.6	1
139	Functional Areas in Improving Depth of IB Teaching. Journal of Teaching in International Business, 2019, 30, 309-313.	0.5	1
140	Internalization of Student Cross-Cultural Skills. Journal of Teaching in International Business, 2020, 31, 101-105.	0.5	1
141	The Emerging Nature of Post-Bubble Japanese Business: Policies for Continuing Economic Growth into the New Millennium. , 1999, , 11-30.		1
142	Currency Risk Exposure of Chinese Corporations. SSRN Electronic Journal, 0, , .	0.4	1
143	FASB 8 AND REPORTED PROFITS: HAZARDS FOR MNCs. Financial Review, 1977, 12, 147-148.	1.8	0
144	Capital market evaluation of foreign operations: A study of U.S. multinationals. De Economist, 1980, 128, 251-254.	1.4	0

#	ARTICLE	IF	CITATIONS
145	The Export of High Value-Added Products:. Journal of Global Marketing, 1989, 2, 65-80.	3.4	0
146	Japanese business in the post-bubble era. Thunderbird International Business Review, 1996, 38, 5-8.	0.3	0
147	Strategic Repositioning in Industrial Distribution. Journal of Marketing Channels, 2004, 12, 27-51.	0.4	0
148	Including the Bottom of the Pyramid in the International Business Curriculum. Journal of Teaching in International Business, 2012, 23, 1-3.	0.5	0
149	Chindia FDI in Africa: Implications for Europe and Re-polarization. Advanced Research in Asian Economic Studies, 2012, , 305-361.	0.1	0
150	Political-Economy of Pension Plans: Impact of Institutions, Gender, and Culture. SSRN Electronic Journal, 0, , .	0.4	0
151	Cross-Border Influences in the International Business Curriculum. Journal of Teaching in International Business, 2013, 24, 63-64.	0.5	0
152	Lending to Women in Microfinance: Influence of Social Trust and National Culture. SSRN Electronic Journal, 2013, , .	0.4	0
153	Challenges Still Facing IB Education. Journal of Teaching in International Business, 2014, 25, 263-266.	0.5	0
154	Assessing Importance of Time-Series Versus Cross-Sectional Changes in Panel Data: A Study of International Variations in Ex-Ante Equity Premia and Financial Architecture. , 2015, , 317-348.		0
155	International Business Leadership, Culture, and GMAT Scores: Evidence and Implications. SSRN Electronic Journal, 0, , .	0.4	0
156	Variations in Emerging-Market Equity Premia: Impact of Financial Architecture. SSRN Electronic Journal, 0, , .	0.4	0
157	Assessing Time-Series Versus Cross-Sectional Influences in Panel Estimates: International Financial Architecture and Expected Equity Premia. SSRN Electronic Journal, 0, , .	0.4	0
158	Governance Transparency, Finance, and the Institutions of Capitalism: A Global Perspective. SSRN Electronic Journal, 0, , .	0.4	0
159	U.S. Trade Balance, Protectionism, and Japanese Equity Prices: International Influence of National Macroeconomic News. , 1999, , 161-175.		0
160	Determinants of Expected Returns at Public Defined-Benefit Pension Plans. SSRN Electronic Journal, 0, , .	0.4	0