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Learning and Incentive: A Study on Analyst Response to Pension Underfunding

Xuanjuan Chen, Tong Yao, Tong Yu, Ting Zhang

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## ACCEPTED MANUSCRIPT

## Learning and Incentive:

## A Study on Analyst Response to Pension Underfunding

Xuanjuan Chen, Tong Yao, Tong Yu, and Ting Zhang\*

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\*Chen is from School of Finance, Shanghai University of Finance and Economics. Yao is from Department of Finance, University of Iowa. Yu is from College of Business Administration, University of Rhode Island. Zhang is from Department of Economics & Finance, University of Dayton. Emails: xuanjuanchen@gmail.com (Chen), tong-yao@uiowa.edu (Yao), tongyu@uri.edu (Yu), and (jeffrey.zhang@notes.udayton.edu (Zhang). We appreciate the comments of Matt Billet, Hui Guo (CIFC discussant), Lawrence He, Paul Irvine (WFA discussant), Russell Jame (FMA discussant), Yiming Qian, Vallapuzha Sandhya (NETSPAR discussant), and seminar participants at the Western Finance Association Conference, the China International Finance Conference, the NETSPAR International Pension Conference, and the Financial Management Association Conference, University of Hong Kong, University of Iowa, University of Rhode Island. We thank Thomson Reuters for providing the analyst forecasts data, made available through the Institutional Brokers Estimate System. We are also grateful to Moody's KMV for sharing the expected default frequency data used in this study. All errors are our own.

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