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Title: Does Other Comprehensive Income matter in credit-oriented systems? Analyzing the Italian context

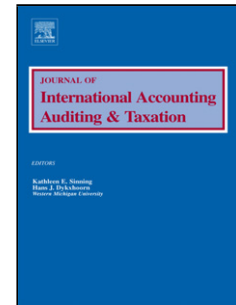
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Abstract

The paper aims to challenge the a priori usefulness of OCI for financial statement' users in credit-oriented financing system. Italy was chosen to investigate the research question for its accounting features. To the best of our knowledge, this is the first empirical research that investigates the incremental OCI value relevance in the Italian post-IAS1 environment, using a regression model which take into consideration the outcomes of previous researches. Our results are consistent with our hypothesis. We find that OCI numbers are not incrementally value relevant within the Italian context. Moreover, we find that dividends are highly relevant

1. Introduction

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