

THE EFFECTS OF GLOBALIZATION
CONTENTS

CONVERGENCE AND HARMONIZATION OF ACCOUNTING STANDARDS IN THE SOUTH PACIFIC REGION Parmod Chand and Chris Patel.....	1
THE PERFORMANCE OF UNDERWRITER ANALYST RECOMMENDATIONS: A SECOND LOOK Maureen F. McNichols , Patricia C. O'Brien , Omer M. Pamukcu	2
THE ASSOCIATION BETWEEN THE UNCERTAINTY OF FUTURE ECONOMIC BENEFITS AND CURRENT R&D AND CAPITAL EXPENDITURES: INDUSTRY AND INTERTEMPORAL ANALYSES Eli Amir, Yanling Guan and Gilad Livne	3
BURY PACIOLI IN AFRICA: A BOOKKEEPER'S REIFICATION OF ACCOUNTANCY Aida Sy and Tony Tinker	4
THE IMPACTS OF GLOBALIZATION AND NEW CORPORATE AGENDA: GLOBAL INTEGRITY ISSUE Dr. Murad Kayacan	5
NEO LIBERALISM: ITS IMPACT ON FINANCIAL REPORTING IN THE UNITED STATES: THE IMPLICATIONS FOR GLOBALIZATION OF ACCOUNTING STANDARDS Barbara D. Merino	15
CORPORATE FRAUDULENT FINANCIAL REPORTING IN EUROPE AND GLOBAL RESPONSE Ibrahim M. Badawi.....	34
DETECTING INCOME SMOOTHING BEHAVIOURS OF TURKISH LISTED FIRMS THROUGH DISCRETIONARY ACCOUNTING CHANGES AsLiman Atik & Necdet \$ensoy	47
GLOBALIZATION AND FINANCIAL REPORTING IN TURKEY Masum Tiirker & Engin Yarba^i.....	50

THEORETICAL AND HISTORICAL CONTEXT OF ADOPTION OF SECTOR NEUTRAL IFRS IN AUSTRALIA - ISSUES AND CONSEQUENCES FOR THE PUBLIC SECTOR Ron Day, James Guthrie, Christine Ryan.....	91
CHINESE ACCOUNTING SYSTEM: ITS FRAMEWORK AND EVOLUTION Farhad. Simyar, Kama] Argheyd and Sutong Zhang	92
A NEW APPROACH TO THE AIRLINE INDUSTRIES' REVENUE MANAGEMENT PROBLEM THROUGH OPTIONS Banu Turkmen, Akif Asil Bulgak, and Ali Akgunduz	93
IMPACT OF PRIVATIZATION ON JORDANIAN INDUSTRIAL CORPORATIONS THE CASE OF JORDAN CEMENT FACTORIES Dr.KhalafTa'ani	103
THE EFFECTS OF GLOBALIZATION ON ACCOUNTING EDUCATION: INTERNATIONAL REGULATIONS AND RECENT DEVELOPMENTS Yasemin Kose	104
THE SECURITY OF OBJECTIVITY THROUGH QUANTIFICATION Alan G. Mayer, Letitia Meier Pleis, And Neil Wilner.....	116
DETECTING FALSE FINANCIAL STATEMENTS USING PUBLISHED DATA FROM THE ISTANBUL STOCK EXCHANGE Cemal Kiic^iksozen, Giiray Kuf^iikkocaoglu	117
ACCOUNTING FUNCTIONS AGENDA FOR 21. CENTURY Ozer Ertuna.....	138
INTELLECTUAL CAPITAL REPORTING: CHALLENGE OF THE KNOWLEDGE ECONOMY Gulgun Kayakutlu.....	147
THE RELATIVE VALUE RELEVANCE OF EARNINGS AND BOOK VALUE IN MALAYSIA AND SINGAPORE. Dalilawati Zainal, Muhd Kamil Ibrahim Khairul Anuar Kamarudin and Jagjit Kaur	168

THE FINANCIAL PERFORMANCE OF PRIVATIZED INSURANCE COMPANIES IN NIGERIA: AN EMPIRICAL ANALYSIS Muhammad Tanko	169
THE IMPACT OF GLOBALIZATION AND FINANCIAL REPORTING ON THE EFFICIENCY OF FINANCIAL MARKETS: AN ASSESSMENT FROM ITS PERSPECTIVE Ahmet Agca, Seyfettin Unal, M. Mesut Kayah	189
AUDITOR REMUNERATION: EVIDENCE FROM MALAYSIA AND SELECTED COMMONWEALTH ECONOMIES Ayoib Che Ahmad, Azham Md Ali, Wan Nordin Wan Hussin, Kamil Md. Idris, Mohd' Atef Md Yusof, Mohd Syahrir Rahim	202
NEURO-FUZZY APPROACH TO FUNDAMENTAL ANALYSIS Birol Yildiz	203
AN ANALYSIS OF THE COMPANIES' COMPLIANCE WITH THE EU DISCLOSURE REQUIREMENTS AND CORPORATE CHARACTERISTICS INFLUENCING IT: A Case Study of Turkey Turgut Curiik	220
ACCOUNTING AND BUDGETING OF GOVERNMENT FISCAL RISKS Mustafa Celen & Besim Biilent Bali	225