## CORPORATE OWNERSHIP & CONTROL

Volume 11, Issue 4, 2014, Continued - 1





GOVERNANCE AND PERFORMANCE OF BANKS IN BRAZIL

165

Bianca Borges, Andre Carvalhal

EXAMINING BANK MERGERS AND ACQUISITIONS IN GREECE BEFORE THE OUTBREAK OF THE SOVEREIGN DEBT CRISIS 171

Michail Pazarskis, Despoina Charalampidou, Panagiotis Pantelidis, Dimitrios Paschaloudis

"TO BE OR NOT TO BE": IMPAIRMENT PRACTICES AMONG INDIAN LISTED COMPANIES 184

Jenny Wang, Keith Hooper

SIGNALLING EXTERNAL CAPITAL DISCLOSURE IN ANNUAL REPORTS

193

Indra Abeysekera

FACTORS INFLUENCING THE ATTRACTION OF FOREIGN DIRECT INVESTMENT AND FOREIGN PORTFOLIO INVESTMENT INTO AFRICAN ECONOMIES 203

Patricia Lindelwa Makoni

DILEMMAS IN ACCOUNTING RESEARCH AND IMPLICATION FOR MANAGEMENT 214

Collins C Ngwakwe

THE BURDEN OF ACCOUNTING STANDARDS FOR SMALL AND MEDIUM ENTERPRISES. A SUGGESTIVE SOLUTION 223

Marco Sorrentino, Margherita Smarra