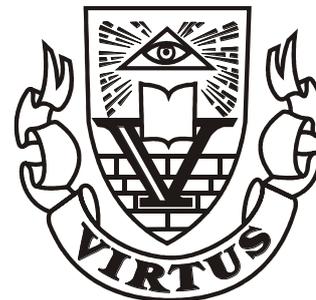


CORPORATE OWNERSHIP & CONTROL

Volume 5, Issue 3, Spring 2008 – Continued - 1

CONTENTS



| | |
|---|------------|
| Editorial | 162 |
| STUDY OF EXPLANATORY FACTORS OF AUDIT QUALITY ASSURANCE: COMPARISON OF CANADA, FRANCE, JAPAN AND DENMARK CASES | 163 |
| <i>Sana Masmoudi Mardessi</i> | |
| ARE INSIDER TRADES PROFITABLE? EVIDENCE FROM DIRECTORS' TRADE ON THE AUSTRALIAN STOCK EXCHANGE | 176 |
| <i>Bradley J. Neill, Mehdi Sadeghi, Edward Watts</i> | |
| FIRM SIZE, BOARD OF DIRECTORS' QUALITY, MANAGERIAL OWNERSHIP AND LEVEL OF VOLUNTARY DISCLOSURE IN THAILAND | 188 |
| <i>Jakkravudhi Chobpichien, Hasnah Haron, Daing Nasir Ibrahim, Bambang Hartadi</i> | |
| CORPORATE GOVERNANCE AND A PROGRAM FOR COMPLAINTS RELATING TO ACCOUNTING, AUDITING, AND INTERNAL CONTROL | 208 |
| <i>Janet L. Colbert</i> | |
| SUBSTITUTION EFFECTS OF INTERNAL GOVERNANCE MECHANISMS: EVIDENCE FROM SWITZERLAND | 212 |
| <i>Sabina Nielsen, Simon I Peck, Winfried Ruigrok</i> | |
| DIVIDEND POLICY AND CORPORATE GOVERNANCE: A RESEARCH NOTE | 220 |
| <i>Frank S. Smith, Victor A. Puleo, Jr., K. Michael Casey</i> | |
| DETERMINANTS OF FIRM-LEVEL TECHNICAL EFFICIENCY: EVIDENCE USING STOCHASTIC FRONTIER APPROACH | 225 |
| <i>Evis Sinani, Derek C. Jones, Niels Mygind</i> | |