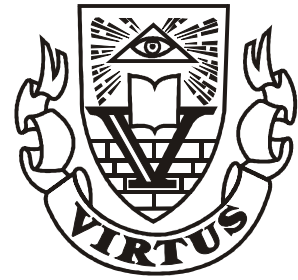


CORPORATE OWNERSHIP & CONTROL

Volume 8, Issue 2, Winter 2011, Continued - 5

Contents



THE EFFECT OF GOVERNANCE CHARACTERISTICS ON INFORMATION CONTENT OF DISCRETIONARY ACCRUALS: A COMPARATIVE STUDY BETWEEN FRANCE AND THE USA

Afef Dahahbi Ben Abbes 489

CAUSALITY AND MULTIDIMENSIONALITY OF INTERNAL CONTROLS: IMPACT ON ORGANIZATIONS

Joshua Onome Imoniana, Verônica Moreira Costa, Mariana Araujo, Luiza Helena Pereira Alberto, Patrícia P. Alves 502

THE IMPACT OF SUCCESSOR CHARACTERISTIC ON STOCK RETURNS

Wei-Chuan Wang, Yi-Min Yu, Shi-jie Jiang 516

IPO PERFORMANCE UNDER LOW INFORMATION ASYMMETRY AND LOW AGENCY CONFLICTS: THE CASE OF DEMUTUALIZED INSURERS

Kenneth A. Kim, Piman Limpaphayom, Shanhong Wu 525

BOARD COMPOSITION AND AUDIT FEE: EVIDENCE FROM RUSSIA

Maria Prokofieva, Balachandran Muniandy 551

WHICH METRICS ARE RELEVANT IN EUROPEAN LISTED COMPANIES? EVIDENCE FROM NINETIES

Marco Tutino 566