CORPORATE OWNERSHIP & CONTROL

Volume 6, Issue 3, Spring 2009 - Continued - 1



Editorial



162

DOES THE TYPE OF OWNERSHIP CONTROL MATTER: EVIDENCE FROM SHARE REPURCHASES PROGRAMS	164
Foued Hamouda	
THE VALUE RELEVANCE OF ACCOUNTING DATA ACCORDING TO IFRS AND US GAAP: THE CASE OF GERMANY	177
Jürgen Ernstberger	
AN AGENDA FOR BOARD RESEARCH This paper was retracted	196
Sandra Guerra, Adalberto Fischmann, Cláudio Antonio Pinheiro Machado Filho	
THE EXPANSION OF CORPORATE GOVERNANCE	203
Yvon Pesqueux	
CORPORATE GOVERNANCE AND TAKEOVERS: INSIGHTS FROM PAST RESEARCH AND SUGGESTIONS FOR FUTURE RESEARCH	211
Eduardo Costa, Ana Marques	
AN ANALYSIS OF THE FACTORS DRIVING THE VOLUNTARY CREATION OF AUDIT COMMITTEES: EVIDENCE IN THE CASE OF SPAIN	219
María Consuelo Pucheta-Martínez, Cristina de Fuentes	
THE UNDERWRITING PROCESS OF MOTOR VEHICLE INSURANCE	239
A Conrad, F J Mostert, J M Mostert	