

JOURNAL OF GOVERNANCE & REGULATION

VOLUME 7, ISSUE 2, 2018

CONTENTS



EDITORIAL	5
COMPLIANCE AND CORPORATE ANTI-MONEY LAUNDERING REGULATION	7
<i>Pietro Pavone, Francesco Parisi</i>	
PRICING OF BRAND EXTENSIONS BASED ON PERCEPTIONS OF BRAND EQUITY	15
<i>Panagiotis Arsenos, Dimitrios Charamis, Alexandros Garefalakis</i>	
DOES OWNERSHIP STRUCTURE IMPROVE CREDIT RATINGS?	22
<i>Aws AlHares, Collins Ntim, David King, Ron Byrne</i>	
THE EFFECTS OF BASEL III LIQUIDITY REGULATIONS ON BANKS' PROFITABILITY	34
<i>Tafirei Mashamba</i>	
ORDER OF PREFERENCE OF DEBTS UNDER ASYMMETRIC INFORMATION	49
<i>Sabrina Khemiri, Souad Brinette, Ramzi Benkraiem, Anthony Miloudi</i>	
CULTURAL DIFFERENCES AND SIMILARITIES BETWEEN GERMAN AND CHINESE INTERNAL AUDIT FUNCTIONS	57
<i>Marc Eulerich, Hans-Ulrich Westhausen</i>	
THE IMPACT OF AUDITOR ROTATION, AUDIT FIRM ROTATION AND NON-AUDIT SERVICES ON EARNINGS QUALITY, AUDIT QUALITY AND INVESTOR PERCEPTIONS: A LITERATURE REVIEW	74
<i>Patrick Velte, Thomas Loy</i>	
CORPORATE GOVERNANCE AND INTERNAL CONTROLS: A CASE STUDY FROM GREECE	91
<i>Andreas G. Koutoupis, Evangelia Pappa</i>	