CORPORATE OWNERSHIP & CONTROL

VOLUME 15, ISSUE 4, SUMMER 2018, CONTINUED - 1

CONTENTS



Editorial	134
THE ROLE OF THE NOTES TO THE FINANCIAL STATEMENTS IN CORPORATE DECISION-MAKING	138
Veronika Fenyves, Zoltán Bács, Zoltán Zéman, Elvira Böcskei, Tibor Tarnóczi	
GENDER IN THE C-SUITE AND INFORMATIONAL TRANSPARENCY	149
Trang Doan, Mai Iskandar-Datta	
CLOUD ACCOUNTING IN JORDANIAN PUBLIC SHAREHOLDING COMPANIES: THE ROLE OF INTERNAL AUDIT	158
Osama Abdulmunim	
THE EFFECTS OF HUMAN RESOURCES IN INTERNAL AUDIT ON EXTERNAL AUDIT PRICING DECISION	165
Moon Kyung Cho	
DOWNWARD WAGE RIGIDITY IN AMERICAN TECHNOLOGY FIRMS	181
Xiaoying Chen, Jasmine Yur-Austin	
THE RELATIONSHIP BETWEEN CORPORATE GOVERNANCE AND INFORMATION DISCLOSURES: EVIDENCE FROM THE PHILIPPINES	191
Nunthapin Chantachaimongkol, Shuwen Chen	
THE HARMONISING OF AUDITING STANDARDS IN EMERGING ECONOMIES FROM THE STAKEHOLDERS' PERSPECTIVES	201
Ahmed Eltweri, Nedal Sawan, Abdulaziz R. Tahar	
THE INFLUENCE OF PRIVATE EQUITY IN THE GOVERNANCE OF BRAZILIAN COMPANIES	213
Renan Dejon, Andre Carvalhal	

THE IMPACTS OF FREE CASH SURPLUS FLOWS, AUDIT QUALITY AND OWNERSHIP ON EARNINGS MANAGEMENT: THE JORDAN CASE

222

Ahmed Mushref Salim Al-Omush, Ali Mohammad Al-Attar, Walid Muhammad Masadeh

CORPORATE SOCIAL RESPONSIBILITY AND QUALITY MANAGEMENT SYSTEM IN THE CONTEXT OF BLOCKCHAIN TECHNOLOGY

231

Shirley Mo-Ching Yeung