**AUDITOR-CLIENT DISAGREEMENTS: CAUSES AND CONSEQUENCES**

Society relies on financial statement auditors to uphold financial reporting reliability. This reality sometimes results in disagreements between auditors and client management. In this research, we examine disagreements between these two parties, the outcomes of those disagreement, and impacts on the relationship between the auditor and client management.
INFORMATION UNCERTAINTY, CORPORATE DISCLOSURE
AND STOCK RETURN VOLATILITY

We investigate the cost of improved disclosure in the context of information uncertainty. We find disclosure degree of uncertain information is positively associated with stock return volatility. Evidence also suggests that drug pipeline maturity and the nature of disclosed news differentiate the observed association. Firms with high information uncertainty face a dilemma. While no or less information disclosure can lead to high information asymmetry, more disclosure of uncertain information can be associated with excess stock return volatility. The prior literature largely suggests that more disclosure is a good thing to do. This study shows that such claim may not be valid under the circumstance of high information uncertainty.
BUSINESS MODELING TO IMPROVE AUDITOR RISK ASSESSMENT: AN INVESTIGATION OF ALTERNATIVE REPRESENTATIONS

This study investigates the effectiveness of alternative methods for documenting business models for the purpose of performing an audit risk assessment. We consider textual/tabular versus diagrammatic/graphical representations of the relationship between business model components such as environmental factors, strategic goals, internal processes, and resources and financial statement accounts.
CASE STUDIES OF ABC ADOPTION IN HOSPITALS: A COMPARISON ACROSS CANADA AND IRELAND

Despite widespread research on activity-based costing and activity-based management within the context of health sector reforms, little cross-national analyses have been performed. This paper is a comparative study of the adoption of activity-based costing in Irish and Canadian hospitals.
BOARD QUALITY AND EXECUTIVE COMPENSATION DISCLOSURE TRANSPARENCY: CANADIAN EVIDENCE

This paper focuses on the relationship between board of directors’ quality and executive compensation disclosure transparency in Canada. We find that firms with effective boards disclose more transparent executive compensation related information. Furthermore, this study documents a positive (negative) relation between firm size, investment opportunities (CEO total pay) and compensation disclosure quality.
AUDIT COMMITTEE FINANCIAL EXPERTISE AND MISAPPROPRIATION OF ASSETS

Our study is most closely related to concurrent studies by Mustafa and Meier (2006) and Chapple et al. (2007) that examine the relation between the incidence of misappropriation of assets and the effectiveness of the audit committee (AC). While both studies draw attention to independence of AC members, there is no direct empirical evidence to support or to refute that financial expertise has an impact on misappropriation of assets. This study is the first that tests the association between the two types of financial expertise (accounting and non-accounting financial expertise) and the misappropriation of assets.
CREDIBILITY AND TSX STOCK REPURCHASE ANNOUNCEMENTS

This paper examines the market reaction to TSX stock repurchase announcements. The findings indicate that TSX stock repurchase announcements result in a significant market reaction and provide mixed support for the TSX requirements to disclose the reason(s) for a stock repurchase program and to report actual share repurchases on a timely basis.
ETHICAL ATTITUDES OF BUSINESS STUDENTS TOWARDS EARNINGS MANAGEMENT

This paper examines the attitudes of business students towards earnings management practices. A questionnaire was used to identify students’ perceptions of how ethical various earnings management practices are. The questionnaire was designed to test for several attributes to ascertain which attribute or combination of attributes would be perceived as unethical accounting practice or technique. Our results show some evidence that attitude towards earnings practices were affected by the type and purpose or intent of earnings management.
LA PERTINENCE DES ÉLÉMENTS D’INFORMATION RELATIFS AUX ROAA: UNE ÉTUDE CANADIENNE

La présente étude a pour objectif d’évaluer la pertinence des différentes modalités de présentation et/ou de comptabilisation des éléments d’information relatifs au régime d’options d’achat d’actions (ROAA). Les résultats de l’étude tendent à démontrer que certains éléments d’information présentés par voie de notes sont pertinents pour les investisseurs alors que la constatation d’une charge dans les états financiers semble l’être beaucoup moins.
RELATIONSHIP BETWEEN BALANCED SCORE-CARD AND KNOWLEDGE MANAGEMENT: A CASE STUDY

This study investigates the use of Balanced Score-card in Knowledge Management (KM) with a reference to four different organizations in a developing country. The research results anticipate the perceived link between Balanced Score-card (BSC) and KM, i.e., BSC is not only useful for measuring multidimensional performance but also useful for management to improve and measure KM in contemporary organizations.
TEACHING DOUBLE-ENTRY ACCOUNTING:
PROBLEMS, EFFECTS, AND POSSIBLE RESPONSES

This paper presents the case for reinforcement of the basic accounting skill of double-entry accounting. It describes a case study around the development of courses that enhance the process of student’s learning double entry accounting by the use of software in the development of a “business” simulation course.
HOW DO BANKS MEASURE PERFORMANCE?
A CASE STUDY WITHIN AGENCY THEORETICAL PERSPECTIVE

This multiple case study examines Performance Measurement (PM) practices in Omani and US banks within agency theoretical framework. Research results anticipate the higher effect of principal-gent relationship on PM practices in developed country/USA than a developing country, though the PM practices is found similar in both developed and developing countries, and the implementation and integration of technology in PM is seemingly (higher in Oman than USA) a new phenomenon in banks.