

JAL PRIOR VOLUMES

VOLUME 27, 2008

Subjectivity in Compensation Contracting
Jasmijn C. Bol

Target Shooting: Review of Earnings Management around Earnings Benchmarks
Ahsan Habib and James C. Hansen

Corporate Reporting Using Graphs: A Review and Synthesis
Vivien Beattie and Michael John Jones

VOLUME 26, 2007

Legal Environment, Accounting Information, Auditing and Information Intermediaries: Survey of the Empirical Literature
Ahsan Habib

A Quantitative Assessment of the Reporting of Structural Equation Modeling Information: The Case of Management Accounting Research
Jean-Francois Henri

Discretionary Disclosure Strategies in Corporate Narratives: Incremental Information or Impression Management?
Doris M. Merkl-Davies and Niamh M. Brennan

Review of Real Earnings Management Literature
Randall Zhaohui Xu, Gary K. Taylor and Michael T. Dugan

VOLUME 25, 2006

The Impact of Competition on Audit Planning, Review, and Performance
James Bierstacker, Rich Houston and Arnold Wright

A Review and Classification of Experimental Economics Research in Accounting
Carolyn M. Callahan, E. Ann Gabriel and Barbara J. Sainty

Information Risk and the Cost of Capital: Review of the Empirical Literature
Ahsan Habib

Non-Audit Services and Auditor Independence: A Review of the Literature
Arnold Schneider, Bryan K. Church and Kirsten M. Ely

VOLUME 24, 2005

A Synthesis of Empirical Research on International Accounting Harmonization and Compliance with International Financial Reporting Standards
Muhammad Jahangir Ali

Intellectual Capital and Value Creation: A Review
Robert H. Ashton

Management Discussion and Analysis: A Review and Implications for Future Research
Cathy J. Cole and Christopher L. Jones

Using Psychology Theories in Archival Financial Accounting Research
Lisa Koonce and Molly Mercer

VOLUME 23, 2004

A Critical Review of Tests of Gray's Theory of Cultural Relevance and Suggestions for Future Research
Timothy S. Douplik and George T. Tsakumis

Structural Equation Modeling in Management Accounting Research: Critical Analysis and Opportunities
David Smith and Kim Langfield-Smith

The Corporate Governance Mosaic and Financial Reporting Quality
Jeffrey Cohen, Ganesh Krishnamoorthy and Arnie Wright

Audit Quality: A Synthesis of Theory and Empirical Evidence
Ann L. Watkins, William Hillison and Susan E. Morecroft

VOLUME 22, 2003

Environmental Disclosure Research: Review and Synthesis
Sylvie Berthelot, Denis Cormier and Michel Magnan

Auditors' Ethical Reasoning: Insights from Past Research and Implications for the Future
Joanne Jones, Dawn W. Massey and Linda Thorne

Is Accounting Information from Nonprofit Organizations Useful to Donors?
A Review of Charitable Giving and Value-Relevance
Linda M. Parsons

A Framework for Conducting and Evaluating Research
DeWayne L. Searcy and John T. Mentzer

VOLUME 21, 2002

Managers' Resource Allocation: A Review and Implications for Future Research
C. Janie Chang, Joanna L. Y. Ho and Ping Lin

Audit Committee Effectiveness: A Synthesis of the Empirical Audit Committee Literature
F. Todd DeZoort, Dana R. Hermanson, Deborah S. Archambeault and Scott A. Reed

The State Corporate Income Tax: A Synthesis of Recent Research
Mary Ann Hofmann

Alternative Perspectives on the Development of American Management Accounting: **Relevance
Lost** Induces a Renaissance
Laura D. MacDonald and Alan J. Richardson

VOLUME 20, 2001

Audit Firm Industry Expertise: A Review and Synthesis of the Archival Literature
Audrey A. Gramling and Dan N. Stone

Implications of Four Theoretical Perspectives for Pension Accounting Research
Paul J M Klumpes

The Concept of Strategic Change and Implications for Management Accounting
R. O. Nyamori, M. H. B. Perera and S. R. Lawrence

VOLUME 19, 2000

FALL SYMPOSIUM 2000:

The Incidence and Detection of Misstatements: A Review and Integration of Archival Research
Aasmund Eilifsen and William F. Messier, Jr.

Discussion by Richard W. Kreutzfeldt and Wanda A. Wallace

Research on the Nature, Characteristics, and Causes of Accounting Errors: The Need for Multi-Method Approach

Paul Caster, Dawn W. Massey and Arnold M. Wright

Discussion by William R. Kinney, Jr.

ARTICLES:

Accounting for Intangibles: A Literature Review

Leandro Canibano, Manuel Garcia-Ayuso and Paloma Sanchez

Structural Assessment in Accounting Research

Freddie Choo and Mary B. Curtis

The Occurrence and Timing of Events: Survival Analysis Applied to the Study of Financial Distress

Marc J. LeClere

Empirical Research on External Auditors' Detection of Financial Statement Fraud

Robert J. Nieschweitz, Joseph J. Schultz, Jr. and Mark F. Zimbelman

VOLUME 18, 1999

A Synthesis of Cultural Studies in Accounting

Shalin Chanchani and Alan MacGregor

The Demand for Not-for-Profit Financial Statements: A Model of Individual Giving

Teresa P. Gordon and Saleha B. Khumawala

Evaluation of the Contingency-Based Approach in Comparative International Accounting: A Case for Alternative Research Paradigms

Shahrokh M. Saudagaran and Joselito G. Diga

Evidential Planning in Auditing: A Review of the Empirical Research

Jean C. Bedard, Theodore J. Mock and Arnold M. Wright

VOLUME 17, 1998

Asset Write-Downs: A Decade of Research

Mimi Alciatore, Carol Callaway Dee, Peter Easton and Nasser Spear

Review and Synthesis of Audit Structure Literature

Anthony R. Bowrin

Antecedents of Budgetary Slack: A Literature Review and Synthesis

Alan S. Dunk and Hossein Nouri

The Effects of Accounting Context on Accounting Decisions: A Synthesis of Cognitive and Economic Perspectives in Accounting Experimentation

Christine M. Haynes and Steven J. Kachelmeier

A Review of Construct Measurement Issues in Behavioral Accounting Research

Winston C. C. Kwok and David J. Sharp

A Review of the Literature in Audit Litigation

Claire Kamm Latham and Mark Linville

VOLUME 16, 1997

A Citation Trail Review of the Uses of Firm Size in Accounting Research

Merridee L. Bujaki and Alan J. Richardson

A Review and Synthesis of Pressure Effects Research in Accounting

F. Todd DeZoort and Alan T. Lord

Multi-Auditor Judgment/Decision Making Research: A Decade Later

Jay S. Rich, Ira Solomon and Ken T. Trotman

A Review of Research on the Relationship between International Capital Markets and Financial Reporting
by Multinational Firms

Shahrokh M. Saudagaran and Gary K. Meek

VOLUME 15, 1996

A Review of Fundamental Analysis Research in Accounting

Mark P. Bauman

Savings and Loan Research: Implications for Audit Risk Assessment

Anthony H. Catanach, Jr.

Rate of Return Statistics: Theory and Observation

Gary Kelly

Tax Policy and the Location of Plants and Profits

Louise E. Single and John L. Kramer

VOLUME 14, 1995

The Economic Unit Approach to Consolidated Financial Statements: Support from the Financial
Economics Literature

Judy K. Beckman

Contingency-Based Research on Management Control Systems: Categorization by Level of Complexity

Joseph Fisher

International Accounting Research: A Review of its Ecology, Contending Theories and Methodologies

Helen Gernon and R. S. Olusegun Wallace

A Review and Synthesis of Research in Performance Evaluation in Public Accounting

Steven C. Hunt

The Search for a Better Market Expectation of Earnings Model

Patricia A. Williams

VOLUME 13, 1994

Corporate Effective Tax Rates: A Synthesis of the Literature

Debra S. Callihan

Accounting Information and Collective Bargaining: A Literature Review and Research Framework

Charles P. Cullinan, Myrtle W. Clark and James A. Knoblett

The Economics of Tax Compliance: What Do We Know and Where Do We Go?

Andrew D. Cuccia

Participative Budgeting: A Meta-Analytic Examination of Methodological Moderators

Penelope Sue Greenberg, Ralph H. Greenberg and Hossein Nouri

Accounting Narratives: A Review of Empirical Studies of Content and Readability

Michael John Jones and Paul A. Shoemaker

The Learning and Application of Frequency Knowledge in Audit Judgment

Mark W. Nelson

The Analytic Hierarchy Process: Some Observations on the Paper by Apostolou and Hassell

Thomas L. Saaty

VOLUME 12, 1993

An Overview of the Analytic Hierarchy Process and its Use in Accounting Research

Barbara Apostolou and John M. Hassell

Managerial Flexibility in Capital Investment Decisions: Insights from the Real-Options Literature

Joseph K. Cheung

Chaos Theory and Nonlinear Dynamics: An Emerging Theory with Implications for Accounting Research
Harlan L. Etheridge and Ram S. Sriram

A Review of Accounting Research on Cognitive Characteristics
Joanna L. Ho and Waymond Rodgers

Executive Compensation: Issues and Research
Ellen L. Pavlik, Thomas W. Scott and Peter Tiessen

VOLUME 11, 1992

Detection Probability and Taxpayer Compliance: A Literature Review
Carol M. Fischer, Martha Wartick and Melvin M. Mark

Multinational Transfer Pricing: Objectives and Constraints
Robert A. Leitch and Kevin S. Barrett

A Framework for Normative Accounting Research
Haim A. Mozes

Within-Subjects and Between-Subjects Designs in Behavioral Accounting Research: An Examination of Some Issues of Concern
A. Schepanski, R. M. Tubbs and R. A. Grimlund

Supplier Behavior in the Audit Market
James A. Yardley, N. Leroy Kaufman, Timothy D. Cairney and W. David Albrecht

VOLUME 10, 1991

Cognitive Processes and Knowledge as Determinants of Auditor Expertise
Sarah E. Bonner and Nancy Pennington

A Review of Option-Pricing Theory in Accounting Research
Joseph K. Cheung

Earnings Response Coefficients: A Synthesis of Theory and Empirical Evidence
Jang Youn Cho and Kooyul Jung

The Usefulness of Cash Flow Data: A Review and Synthesis
John D. Neill, Thomas F. Schaefer, Paul R. Bahnson and Michael E. Bradbury

Evaluating Accounting Information with Causal Models: Classification of Methods and Implications for Accounting Research
Waymond Rodgers

The Role of Accountant Reports in Users' Decision-Making Processes: A Review of Empirical Research
Jerry R. Strawser

Frameworks for International Comparative Financial Accounting
R. S. Olusegun Wallace and Helen Gernon

New Manufacturing Practices and Cost Management: A Review of the Literature and Directions for Research
S. Mark Young and Frank H. Selto

VOLUME 9, 1990

The Reliability and Relevance of Reserve Value Accounting Data: A Review of the Empirical Research
Mimi L. Alciatore

The Auditor's Going Concern Opinion Decision: A Review and Implications for Future Research
Stephen K. Asare

The Semantic Differential: A Prescription For Use In Accounting Research
Nancy a. Bagranoff

Auditors' Use of Confirmatory Processes

Bryan K. Church

Expectations Adjustment Via Timely Management Forecasts: Review, Synthesis, and Suggestions for Future Research

Ronald King, Grace Pownall and Gregory Waymire

A Survey of Research on Financial Reporting in a Transnational Context

Gary K. Meek and Shahrokh M. Saudagaran

The Use of Bond Market Data in Accounting Research

Sara Ann Reiter

Control of Risk Attitude in Experimental Accounting Research

Frank H. Selto and Jean C. Cooper

VOLUME 8, 1989

Belief Revision From Hypothesis Testing

Raymond D. King and Terrence B. O'Keefe

Foreign Currency Translation Research: Review and Analysis

Carol Olson Houston

Empirical Studies on the Reliability of Auditing Procedures

Eric E. Spires and James A. Yardley

Fuzzy Set Theory and Accounting

Awni Zebda

Expert-Novice Differences in Judgment/Decision Making Research

Freddie Choo

The Effect of Experience on Auditors' Judgments

Janet L. Colbert

Experience, Expertise, and Expert-Performance Research in Public Accounting

Jon S. Davis and Ira Solomon

Stock Distributions: A Review and Synthesis of the Literature

Linda S. Klein

Capital Expenditure Analysis and Automated Manufacturing Systems: A Review and Synthesis

Yaw M. Mensah and Paul J. Miranti, Jr.

Individual Behavior in Professional Accounting Firms: A Review and Synthesis

Jesse F. Dillard and Kenneth R. Ferris

Human Resource Accounting: A State-of-the-Art Review

Sonja A. Sackmann, Eric G. Flamholtz and Maria Lombardi Bullen

Human Resource Accounting: A Measured Critique

Vida Scarpello and Herman A. Theeke

Accounting and Language

Ahmed Belkaoui

Prescriptive Models of Inflation Accounting Adopted by Standard Setting Bodies: Empirical Results

Denis Cormier

VOLUME 7, 1988

A SYMPOSIUM ON ACCOUNTING STANDARDS

Credibility and the Formulation of Accounting Standards Under the Financial Accounting Standards Board

Thomas R. Dyckman

Political Economy of Accounting Standards

Shyam Sunder

Discussion Comments by George J. Benston

A Model of the Market for MAS and Audit Services: Knowledge Spillovers and Auditor-Auditee Bonding

Paul J. Beck, Thomas J. Frecka and Ira Solomon

An Empirical Analysis of the Relationship Between MAS Involvement and Auditor Tenure: Implications for Auditor Independence

Paul J. Beck, Thomas J. Frecka and Ira Solomon

Discussion Comments by Nicholas Dopuch and Lynford E. Graham

Financial Reporting Standards, Agency Costs, and Shareholder Intervention

W. Bruce Johnson and Lawrence Revsine

Discussion Comments by Ross L. Watts

Assessing the Likelihood of Financial Statement Errors Using a Discriminant Model

Donald M. Roberts and Phil D. Wedemeyer

Discussion Comments by Robert G. May and Lewis Kramer

The Effects of Unconsolidated Finance Subsidiary Debt on Market Estimates of Systematic Risk

David E. Tosh and Joseph C. Rue

Discussion Comments by Victor L. Bernard

The Effect of Costly vs. Costless Pension Disclosure on Common Share Prices: The Case of SFAS 36

David A. Durkee, James E. Groff, and James R. Boatsman

Discussion Comments by Mary Stone

REVIEW ARTICLES

Estimation and Prediction of Categorical Models in Accounting Research

John A. Elliott and Duane B. Kennedy

Takeovers: A Synthesis

I. Krinsky, W. D. Rotenberg and D. B. Thornton

The Role of Accounting Information in the Control of Organizations: A Review of the Evidence

Leslie Kren and Woody M. Liao

Empirical Research on LIFO: A Review and Analysis

Frederick W. Lindahl, Craig Emby and Robert H. Ashton

VOLUME 6, 1987

Multi-auditor Judgment/Decision Making Research

Ira Solomon

A Survey of Simulation Studies in Statistical Auditing

Ulrich Menzefricke and Wally Smieliauskas

The Relevance of Current Cost Accounting Data: A Review and Analysis of Recent Studies

Curtis L. DeBerg and Keith A. Shriver

Empirical Research on the Information Content of Financial Leverage: A Review and Critique

Il-woon Kim and Kung H. Chen

Toward Attribute Models of Accounting Control Systems: Qualitative Versus Quantitative Approaches

Mark E. Haskins and Alfred J. Nanni, Jr.

Current Techniques in Bankruptcy Prediction

Frederick L. Jones

On the Conceptual Framework of Accounting

Surrenda P. Agrawal

VOLUME 5, 1986

Stock Valuation Models and Accounting Information: A Review and Synthesis
Rowland K. Atiase and Senyo Tse

Total Factor Productivity and Cost Variances: Survey and Analysis
Benzion Barlev and Jeffrey L. Callen

A Review of Management's Earnings Forecast Research
Alex B. Cameron

The Separation of Corporate Ownership and Control: Theory, Evidence and Implications
Herbert G. Hunt, III

Tax Compliance Research, Findings, Problems and Prospects
Betty R. Jackson and Valerie c. Milliron

The Concept of Social Accountability in Accounting Literature
Robert Bloom and Hans Heymann

Research and Control in Complex Organizations: An Overview
Kenneth A. Merchant and Robert Simons

The Development of Monetary Unit Sampling in Auditing Literature
Stanley Earl Jenne

VOLUME 4, 1985

Models of Coalition Formation, Reward Allocation and Accounting Cost Allocations: A Review and Synthesis
Frances L. Ayres

Transfer Pricing in Complex Organizations: A Review and Integration of Recent Empirical and Analytical Research
Severin V. Grabski

Economics of Scope and Cost-Volume-Profit Analysis for the Multiproduct Firm
R. P. Manes, K. C. W. Chen and R. Greenberg

Theoretical Developments of Principal-Agent Employment Contract in Accounting: The State of the Art
Mohammad Namazi

VOLUME 3, 1984

Allocations of Joint and Common Costs
Gary C. Biddle and Richard Steinberg

Solutions in Search of a Problem: The Case of Budget Variance Investigation Models
Germain Boer

A Note on the Choice Structure of Cost Variance Investigation Models
Fredric Jacobs and Ronald Marshall

Cost-Volume-Profit Analysis Under Uncertainty: A Synthesis and Framework for Evaluation
Donna A. Driscoss, W. Thomas Lin and Paul R. Watkins

Properties of Analysts' Forecasts of Earnings: A Review and Analysis of the Research
Dan Givoly and Josef Lakonishok

The State of the Art of Academic Research in Auditing
William R. Scott

The Use of Normative Models in Human Information Processing Research in Accounting
William Waller and James Jambalvo

VOLUME 2, 1983

The Prediction of Corporate Failure: The State of the Art
Christine V. Zavgren

The Segmental Reporting Issue: A Review of the Empirical Research
Rosanne M. Mohr

Empirical Studies of the Economic Effects of Accounting Regulation on Security Prices: Findings,
Problems, and Prospects
Chee W. Chow

Positive Theory Research: A Review
Lauren Kelly

PAPERS PRESENTED AT A SYMPOSIUM ON ANALYTICAL REVIEW HELD AT THE UNIVERSITY OF FLORIDA:

Research in Analytical Review: The State of the Art
C. Arrington, W. Hillison and R. Icerman

Quantitative Applications in Auditing
W. R. Kinney, Jr.

The Use of Quantitative Models in the Review and Evaluation of Internal Control: A Survey and Review
W. R. Knechel

VOLUME 1, 1982

A Survey of Research on the Effects of Corporate Pension Plan Sponsorship: Implications for
Accounting
Mary S. Stone

The Audit Team and the Audit Review Process: An Organizational Approach
E. Michael Bamber and Joseph H. Bylinski

Market Assessment of Alternative Accounting Methods: A Review of the Empirical Evidence
William Ricks

Behavioral Studies of Audit Decision Making
Edward J. Joyce and Robert Libby

Participation in the Budgeting Process--When it Works and When it Doesn't
Peter Brownell

Agency Research in managerial Accounting: A Survey
Stanley Baiman