

1988

Announcement [1988, Vol. 15, no. 1] Contents of research journals [1988, Vol. 15, no. 1]

Academy of Accounting Historians

Follow this and additional works at: https://egrove.olemiss.edu/aah_journal



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

Recommended Citation

Accounting Historians, Academy of (1988) "Announcement [1988, Vol. 15, no. 1] Contents of research journals [1988, Vol. 15, no. 1]," *Accounting Historians Journal*: Vol. 15 : Iss. 1 , Article 10.

Available at: https://egrove.olemiss.edu/aah_journal/vol15/iss1/10

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in Accounting Historians Journal by an authorized editor of eGrove. For more information, please contact egrove@olemiss.edu.

Announcement

ACCOUNTING AND BUSINESS RESEARCH

Number 70

Spring 1988

A research quarterly published by the
Institute of Chartered Accountants
in England and Wales

Editors: R. H. Parker, University of Exeter
C. W. Nobes, University of Reading

CONTENTS

The Impact of Search Costs and Asymmetric Information on Current Value Accounting	R. K. Ashton
Company Law Reform and the Board of Trade, 1929-1943	Paul Bircher
Usefulness of CCA Information for Investor Decision Making: A Laboratory Experiment	Keith Duncan Ken Moores
The Role of Financial Appraisal in Decisions to Acquire Advanced Manufacturing Technology	James Finnie
Share Tipsters and Fair Advertising	Simon M. Keane
The Role of Payback in the Investment Process	Robert Kee Bruce Bublitz
Measuring Harmonisation of Financial Reporting Practice	L. G. van der Tas
The Information Economics Approach to Financial Reporting	Martin Walker
The Association Between Client Factors and Audit Fees: a Comparison by Country and by Firm	Mark E. Haskings David D. Williams

Subscriptions should be sent to 40 Bernard Street, London WC1N 1LD, England. Subscriptions rates are:

	UK	Overseas	Overseas Airmail
Individual	£22	£24	£29
Student	£11	£12	£17
Corporate/Individual	£32	£33	£38

All subscriptions can be paid in US dollars at current rates of exchange.

Announcement

the
**ACCOUNTING
 REVIEW**

Quarterly Journal
 of the
American Accounting Association

Managing Editor and Editor
WILLIAM R. KINNEY, JR.
 University of Texas at Austin

Editors

ROBERT LIBBY
 University of Michigan
ROBERT P. MAGEE
 Northwestern University
GERALD L. SALAMON
 Indiana University

Consulting Editors

JOEL S. DEMSKI
 Yale University
ROBERT W. HOLTHAUSEN
 University of Chicago

VOL. LXIII	APRIL 1988	No. 2
------------	------------	-------

MAIN ARTICLES

Product Pricing, Accounting Costs and Use of Product-Costing Systems	195
RONALD W. HILTON, ROBERT J. SWIERINGA, and MARTHA J. TURNER	
The Effects of Information Choice and Information Use on Analysts' Predictions of Municipal Bond Rating Changes	219
..... BARRY L. LEWIS, JAMES M. PATTON, and SHARON L. GREEN	
Initial Attributions and Information-Seeking by Superiors and Subordinates in Production Variance Investigations	237
..... PAUL D. HARRISON, STEPHEN G. WEST, and J. HAL RENEAU	
.....	255
.....	270
.....	293

NOTES

The Economic Theory of Regulation: Evidence from the Uniform CPA Examination	292
..... S. DAVID YOUNG	
Expectation Formation and Financial Ratio Adjustment Processes	307
..... CHENG F. LEE and CHUNCHI WU	
Initial Attributions and Information-Seeking by Superiors and Subordinates in Production Variance Investigations	321
..... PAUL D. HARRISON, STEPHEN G. WEST, and J. HAL RENEAU	
Anomalies in Income Numbers: Evidence of Goal Oriented Behavior	328
..... CHARLES A. P. N. CARSLAW	

STATEMENT OF EDITORIAL POLICY 328

Contents continued on Overleaf

Announcement

CONTEMPORARY Vol. 4/No. 2/Spring/printemps 1988
ACCOUNTING
RESEARCH / RECHERCHE
COMPTABLE
CONTEMPORAINE

Contents

Articles

Good Judgment in Public Accounting: Quality and Justification	287
..... C. EMBRY and M. GIBBINS	
On Sample Size Allocation in Auditing	314
..... U. MENZEFRICKE and W. SMIELIAUSKAS	
A Hierarchical Approach to the External Auditor's Evaluation of the Internal Auditing Function	337
..... W. F. MESSIER, JR. and A. SCHNEIDER	
Economic Effects of a Mandated Audit In a Contingent-Claims Production Economy	354
..... W. R. SCOTT	
Discussion of "Economic Effects of a Mandated Audit in a Contingent-Claims Production Economy"	389
..... M. PENNO	
An Experimental Study of the Effects of Elicitation Methods on Review of Preliminary Audit Strategy by External Affairs	392
..... J. E. BORITZ, B. G. GABER and W. M. LEMON	
Discussion of "An Experimental Study of the Effects of Elicitation Methods on Review of Preliminary Audit Strategy by External Auditors"	412
..... M. GIBBINS	
Attestation Research Opportunities: 1987	416
..... W. R. KINNEY, JR.	
L'attestation: avenues de recherche, 1987	426
..... W. R. KINNEY, JR.	
Firm Size and the Information Content of Annual Earnings Announcements	438
..... B. T. RO	
On Interim Information and the Information Content of Firm Earnings: A State Variable Approach	450
..... A. DONTOH and G. RICHARDSON	
Discussion of "On Interim Information and the Information Content of Firm Earnings: A State Variable Approach"	470
..... D. B. THORNTON	
A Comparative Examination of the Time-Series Properties and Predictive Ability of Annual Historical Cost and General Price Level Adjusted Earnings	485
..... J. C. McKEOWN and H. SHALCHI	
Discussion of "A Comparative Examination of the Time-Series Properties and Predictive Ability of Annual Historical Cost and General Price Level Adjusted Earnings"	508
..... W. R. LANDSMAN	
Discussion of "A Comparative Examination of the Time-Series Properties and Predictive Ability of Annual Historical Cost and General Price Level Adjusted Earnings"	513
..... J. A. OHLSON	
Implementable Equilibria in Accounting Contexts: An Exploratory Study	515
..... A. H. AMERSHI and P. CHENG	
Discussion of "Implementable Equilibria in Accounting Contexts: An Exploratory Study"	564
..... R. A. DYE	
An Empirical Analysis of the Expenditure Budget in Research and Development	568
..... H. O. ROCKNESS and M. D. SHIELDS	
Discussion of "An Empirical Analysis of the Expenditure Budget in Research and Development"	582
..... J. G. BIRNBERG	
Discussion of "An Empirical Analysis of the Expenditure Budget in Research and Development"	588
..... J. H. WATERHOUSE	
The Effect of Unfunded Accumulated and Projected Pension Obligations on Governmental Borrowing Costs	595
..... B. R. MARKS and K. K. RAMAN	
Comment on: "Distinguishing the Two Forms of the Constant Percentage Learning Curve Model"	609
..... A. W. RICHARDSON	
Distinguishing the Two Forms of the Constant Percentage Learning Curve Model: A Reply	615
..... J. T. CHEN and R. P. MANES	

Book Reviews/Compte rendu delivres

P. W. Bell, <i>Current Cost/Constant Dollar Accounting and Its Uses in the Managerial Decision Making Process</i>	R. THAKKAR	617
L. D. Brown, <i>The Modern Theory of Financial Reporting</i>	R. V. MATTESSICH	620
J. E. Butterworth and H. Falk, <i>Financial Reporting – Theory and Application to the Oil and Gas Industry in Canada</i>	A. A. ATKINSON	630
V. Salyzyn, <i>Canadian Income Tax Policy: An Economic Evaluation</i>	H. A. KENNEDY	638

Manuscripts Accepted for Future Publication

Book Reviews Scheduled for Future Publication

AD HOC Reviewers 1987/1988