Chapter Opening Source Notes

Chapter 1: Colgate Annual Reports.
Chapter 3: Powers report to Enron Board of Directors, February 2002; Sarbanes-Oxley Act.


Biddle, G. C.; and W. E. Ricks. “Analyst Forecast Errors and Stock Price Behavior Near the Earnings Announcement
References


To download more slides, ebooks, solution manual, and test bank, visit http://downloadslide.blogspot.com
Dhalwal, D.; D. Guenther; and M. Trombley. "Inventory
Accounting Method and Earnings-Price Ratios." Contemporary
Accounting Research.

Comprehensive Income Superior to Net Income as a Measure of
Firm Performance?" Journal of Accounting and Economics 26,

Dhalwal, Dan S. "Measurement of Financial Leverage in the
Presence of Unfunded Pension Liabilities." The Accounting

Dharan, B.; and B. Lev. "The Valuation Consequences of
Accounting Changes: A Multiyear Examination." Journal of
Accounting, Auditing, and Finance 8, 1993, pp. 475–94.

"Disclosure of Accounting Policies for Derivative Financial
Instruments and Derivative Commodity Instruments and
Disclosure of Quantitative and Qualitative Information
about Market Risk Inherent in Derivative Financial
Instruments." SEC Release 33-7386. Washington, DC:

"Disclosure of Information about Capital Structure." Statement of

Dopuch, N.; and M. Fincus. "Evidence of the Choice of Inventory
Accounting Methods: LIFO versus FIFO." Journal of


Dukes, R. E. "An Investigation of the Effects of Expensing
Research and Development Costs on Security Prices." In
Proceedings of the Conference on Topical Research in Accounting, ed. M. Schiff and G. Sorter, New York: Ross Institute of
Accounting Research, New York University, 1976.

Durne, K. M. "An Empirical Analysis of Management’s Choice of
Accounting Treatment for Business Combinations." Journal of
Accounting and Public Policy, July 1990, pp. 111–33.

Durkee, D. A.; J. E. Groff; and J. R. Boatman. "The Effect of Costly vs. Costless Pension Disclosure on Common Share
Prices: The Case of SFAS 36." Journal of Accounting Literature

"Earnings per Share." Statement of Financial Accounting Standards

Easton, P. D.; and T. S. Harris. "Earnings as an Explanatory
Variable for Returns." Journal of Accounting Research, Spring

Easton, P. D.; T. S. Harris; and J. A. Ohlson. "Accounting
Earnings Can Explain Most of Security Returns: The Case of
Long Event Windows." Journal of Accounting and Economics,

Easton, Peter D.; Trevor Harris; and James Ohlson. "Aggregate
Accounting Earnings Can Explain Most of Security Returns:
The Case of Long Run Intervals." Journal of Accounting and

Echek, E. A.; K. Ramesh; and S. R. Thiagarajan. "Fair Value
Disclosures by Bank Holding Companies." Journal of

Elam, Rick. "The Effect of Lease Data on the Predictive Ability of
Financial Ratios." The Accounting Review, January 1975,
pp. 25–53.

El-Gazzar, S. M.; S. Lilien; and V. Pastena. "Accounting for
Leases by Lessor.
Journal of Accounting and Economics,

Elliott, J.; and D. Hanna. "Repeated Accounting Write-Offs and
the Information Content of Earnings." Journal of Accounting

Elliott, J. A.; and W. H. Shaw. "Write-Offs as Accounting
Procedures to Manage Perceptions." Journal of Accounting
Research, Supplement 1988, pp. 91–119.

Elliott, John A.; and Donna R. Phalbrick. "Accounting Changes
and Earnings Predictability." The Accounting Review, January

Organizations and Earnings Relevance: Longitudinal
Evidence from NYSE Common Stocks 1927–93." Journal of

Emery, G. W.; and K. O. Cogger. "The Measurement of
Liquidity." Journal of Accounting Research, Autumn 1982,
pp. 290–303.

"Employers’ Accounting for Postemployment Benefits." Statement of
Financial Accounting Standards No. 112. Norwalk, CT:

Fairfield, P. "P/E, P/B and the Present Value of Future
Dividends." Financial Analysts Journal, July/August 1994,

Fairfield, P. M.; R. J. Sweeney; and T. L. Yohn. "Accounting
Classification and the Predictive Content of Earnings." The

Fairfield, P. M.; R. J. Sweeney; and T. L. Yohn. "Non-Recurring
Items and Earnings Predictions." The Journal of Financial


Fama, E. "Efficient Capital Markets: A Review of Theory and


Fama, E.; and K. French. "Size and Book-to-Market Factors in

Fama, E.; and K. French. "Common Risk Factors in the Returns
on Stocks and Bonds." Journal of Financial Economics 33, 1993,
pp. 3–56.

Fama, E.; and K. French. "The Cross-Section of Expected Stock

Feltham, J.; and J. A. Ohlson. "Valuation and Clean Surplus

Fedler, R. D. "Disclosure of Litigation Contingencies." Journal of
Accountancy, July 1990, p. 15.

Finger, C. "The Ability of Earnings to Predict Future Earnings and

Francis, J.; D. Hanna; and L. Vincent. "Causes and Consequences
of Discretionary Asset Write-Offs." Journal of Accounting

Francis, J.; P. Olsson; and D. Oswald. "Comparing the Accuracy and
Explainability of Dividends, Cash Flows, and Abnormal
Earnings Equity Valuation Models." Working paper, 1997,
University of Chicago.

Francis, J.; and K. Schipper. "Have Financial Statements Lost
Their Relevance?" Journal of Accounting Research 37, 1999,
pp. 319–52.

Freeman, R.; J. Ohlson; and S. Penman. "Book Rate-of-Return and

Freeman, R. N. "The Association between Accounting Earnings
and Security Returns for Large and Small Firms." Journal of

Fried, D.; and D. Givoly. "Financial Analysts’ Forecasts of Earnings:
A Better Surrogate for Market Expectations." Journal of

To download more slides, ebooks, solution manual, and test bank, visit http://downloadslide.blogspot.com


Jennings, R.; P. Simko; and R. Thompson. "Does LIFO Inventory Accounting Improve the Income Statement at the Expense of
the Balance Sheet?” Journal of Accounting Research 34, no. 1, 1996.


Nakayama, M.; S. Lilien; and M. Benis. "Due Process and PAS No. 13." Management Accounting, April 1981, pp. 49–53.


To download more slides, ebooks, solution manual, and test bank, visit http://downloadslide.blogspot.com