

Journal of

**Accounting and Finance**

<b>Tax Recovery from Income Trusts in Canada</b> Pauline A. Downer, Alex Faseruk, Ian A. Glew	11
<b>Sports and The Stock Market</b> Ian Patrick Reid, Joseph Goebel, Srinivasan Sundaram, William A. Ogden, Suzanne Seymoure	21
<b>Investment and Financing Constraints</b> Nathalie Moyon, Stefan Platikanov	29
<b>Insider Trading and Motivations for Earnings Management</b> Lori Olsen, Mir Zaman	51
<b>The Useful Algebraic Formulae for Interest Computation in Financial Decisions</b> Keishiro Matsumoto, Robert W. Hull, Christy Vineyard, Sharon A. Simmons	67
<b>Effects of Monthly Dividend Payments: The Case of Realty Income Corporation</b> Olgun Fuat Sahin, Alireza Nasseh	86
<b>New Markets Tax Credits – An Investment Consulting Opportunity for CPAs</b> Kenneth Abramowicz, Michael DeCelles, Howard Sparks	98
<b>Measures of Extreme Loss Risk – An Assessment of Performance During the Global Financial Crisis</b> Jamshed Y. Uppal	105
<b>Are Regional Tax Investment Incentives a Zero-Sum Game? An Empirical Analysis of the Gulf Opportunity Zone Act of 2005</b> Randall B. Bunker	118
<b>Enron Should Not Have Been a Surprise and the Next Major Fraud Should Not Be Either</b> Jerry B. Hays, Donald L. Ariail	134
<b>Non-Institutional Determinants of Book-Tax Differences: Evidence from China</b> Yue'e Long, Kangtao Ye, Mingjun Lv	146



**North American**  
*Business Press*