Tax Recovery from Income Trusts in Canada 11
Pauline A. Downer, Alex Faseruk, Ian A. Glew

Sports and The Stock Market 21
Ian Patrick Reid, Joseph Goebel, Srinivasan Sundaram, William A. Ogden, Suzanne Seymoure

Investment and Financing Constraints 29
Nathalie Moyen, Stefan Platikanov

Insider Trading and Motivations for Earnings Management 51
Lori Olsen, Mir Zaman

The Useful Algebraic Formulae for Interest Computation in Financial Decisions 67
Keishiro Matsumoto, Robert W. Hull, Christy Vineyard, Sharon A. Simmons

Effects of Monthly Dividend Payments: The Case of Realty Income Corporation 86
Olgun Fuat Sahin, Alireza Nasseh

New Markets Tax Credits – An Investment Consulting Opportunity for CPAs 98
Kenneth Abramowicz, Michael DeCelles, Howard Sparks

Measures of Extreme Loss Risk – An Assessment of Performance During the Global Financial Crisis 105
Jamshed Y. Uppal

Randal B. Bunker

Enron Should Not Have Been a Surprise and the Next Major Fraud Should Not Be Either 134
Jerry B. Hays, Donald L. Ariail

Non-Institutional Determinants of Book-Tax Differences: Evidence from China 146
Yue’e Long, Kangtao Ye, Mingjun Lv