



Contents

Audit quality and Earnings Management in Quoted Nigerian Banks

Sylvester ERIABIE, Eyesan Leslie DABOR.....1-16

**An Investigation of the Effect of Tax Incentives on the FDIs:
A Case of EPZs in Athi River Kenya**

Gladys Wanjiku THUITA.....17-36

Built-in Premium Effects within Exotic FX Options

John Mark CARUANA, Joseph FALZON, Simon GRIMA.....37-51

**The Effect of Industrial and Geographic Diversifications on the Earnings
Management of the Manufacturing Companies in Indonesia**

Hasan BASRI, Dahlia BUCHARI.....52-63

**Juxtaposition of Micro and Macro Dynamics of Dividend Policy on
Stock Price Volatility in Financial Sector of Pakistan:
(Comparative Analysis through Common, Fixed, Random and GMM Effect)**

Kashif HAMID, Muhammad Usman KHURRAM, Wasim GHAFAR.....64-79

**IFRS 9 for financial institutions - the case for IFRS and
FinRep-taxonomies – a conceptual gap analysis**

Dirk BEERBAUM, Maciej PIECHOCKI.....80-90

**Güney Kore'deki Muhasebe Eğitimi Üzerine Bir İnceleme
(A Study on Accounting Education in South Korea)**

Ahmet GÖKGÖZ.....91-106