

ACCOUNTING HORIZONS

VOLUME TWENTY-TWO, NUMBER TWO

JUNE 2008

ARTICLES

Tax-Exempt Organizations and Nonarticulation: Estimates Are No Substitute for Disclosure of Cash Provided by Operations

Mary Fischer, Teresa P. Gordon, and Saleha B. Khumawala

Case Study Research in Accounting

David J. Cooper and Wayne Morgan

International Diversification and Forecast Optimism: The Effects of Reg FD

Donald R. Herrmann, Ole-Kristian Hope, and Wayne B. Thomas

The Role of Revenue in Firm Valuation

Uday Chandra and Byung T. Ro

COMMENTARIES

Response to the SEC Release, "Acceptance from Foreign Private Issuers of Financial Statements Prepared in Accordance with International Financial Reporting Standards without Reconciliation to U.S. GAAP File No. S7-13-07"

AAA Financial Accounting and Reporting Section of the Financial Reporting Policy Committee

A Perspective on the SEC's Proposal to Accept Financial Statements Prepared in Accordance with International Financial Reporting Standards (IFRS) without Reconciliation to U.S. GAAP

AAA Financial Accounting Standards Committee

